

Western SARE Approved Budget Categories, Guidance and Unallowable Costs

Please use the following information to determine the budget categories for your project expenses. The information that follows also will be useful in determining general allowability of costs for the SARE program. Please see the specific CFP for the program you are applying to for specific information regarding allowability of costs. The budgetary guidelines provided in the CFP are the ultimate guidelines for budget requirements for each specific program.

- (A) Salary** Includes personnel costs for applicant's organization's employees who will be paid directly from the award for work on the proposed project. Identify each person who will work on the project (or indicate TBD if person will be hired), their role, estimated FTE, annual base salary and total salary support requested.
- (B) Benefits** Includes associated benefits (fringe and health, if applicable) paid on behalf of organization's employees paid directly from this award.
- (C) Contracted Services** Includes paying an organization/business or individual for goods, services and/or consulting; fee-for-service work; honoraria.
Characteristics of Contractors include:
- Provides the goods or services within normal business operations;
 - Provides similar goods or services to many different purchasers;
 - Operates in a competitive environment;
 - Provides goods or services that are ancillary to the operation of the research project, and
 - Is not subject to monitoring or reporting requirements of the prime award.
- Characteristics of Consultants (must not exceed customary rate of pay) include:
- A company or an individual who is clearly a bona fide consultant (expert advisor) who pursues this line of business for him/herself.
 - Are paid for their time at a daily or hourly fixed rate.
 - A consultant is considered a "work for hire" thus all intellectual property and copyrightable information is assigned to Montana State University.
- This budget category also includes paying individuals for participating in activities and/or providing services related to your project, e.g., collecting and providing samples, etc. Other examples include: computer services, professional service fees, honoraria, speaker fees, testing/analysis services
- (D) Supplies** Includes basic supplies and materials needed to carry out the project. Examples include: agricultural supplies (fencing, seeds, plants, fertilizer), field and lab supplies, minor equipment and tools (individual items that cost less than \$5,000), paper/envelopes, in-house photocopying of materials for workshops/meetings, software, books, shipping materials. Any shipping costs associated with the purchase of supplies/materials should be included as supply costs. The purchase of food/refreshments for meetings/field days (must be necessary to maintain meeting continuity) is also considered a supply cost. **Please keep the following in mind:**
- **Supplies must be project-specific and be able to be tracked as being used for the project.**
 - **Individual items that cost \$500 or more must be listed separately.**
 - **Include "Minor Equipment" and/or leveraged capital equipment purchases as supply costs.**
- Special Note about Capital Equipment Purchases:** Purchases of Capital Equipment (defined as a single, autonomous piece of equipment that costs \$5,000 or more and has a useful life of more than one year) are generally not allowed under the SARE program. Purchasing components of equipment that individually cost under \$5K in an attempt to circumvent the \$5,000 cap is not allowed. Minor equipment under \$5,000 is allowed.
- (E) Communication** Includes postage and mailing expenses (including shipping samples for analysis), printed materials (flyers, brochures, posters). This category also includes expenses for publishing articles in a scientific journals or other types of field/program publications, or for commercial photocopying (note: in-house photocopying falls under supplies)

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- (F) Travel** Travel must be directly related to the project and includes: mileage reimbursement, airfare, lodging, meal per diem; car rentals, taxi, bus, shuttle expenses and parking; conference fees and registrations. [Please note, travel per diems and mileage need to correlate with your organization's approved rates. If no rate is available, please use the Federal Government rate listed on the U.S. General Services Administration website: <http://www.gsa.gov/portal/content/101518>]
Note: foreign travel is typically NOT allowed under the SARE program except in cases where sufficient justification has been provided; requires Western SARE pre-approval.
- (G) Rent** Includes the rental of equipment, land, facilities (e.g., meeting rooms, lab space) and user fees.

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UNALLOWABLE COSTS - All Western SARE Grant Programs

Per NIFA's Federal Assistance Policy Guide published October 5, 2018, below is a list of unallowable costs. Budgets that include any of the following will not be approved or will be asked to re-budget. Please note: this list is not exhaustive; budgets will be reviewed for allowability/allocability of all proposed costs in relation to the planned project activities.

Cost	NIFA Description
Entertainment	Costs of entertainment, including amusement, diversion, and social activities and any associated costs
Equipment (Capital)	See (E) Supplies above for more details
Fixed Equipment & Acquisition or Construction of Real Property	The purchase or installation of fixed equipment in such spaces; or for the planning, repair, rehabilitation, acquisition, or construction of a building or facility.
Incentives	Cash or cash value items (i.e., gift cards) provided to individuals to incentivize behavior.
Lobbying	Any actions designed to influence the obtaining of grants or influence or give special consideration to action on an award or regulatory matter.
Meals/Food	Business meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting. Such activity is considered to be an entertainment cost. However, meals that are part of the costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable as are costs of transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences. Note: Meals consumed while in official travel status do not fall in this category. They are considered to be per diem expenses and should be reimbursed in accordance with the organization's established travel policies subject to statutory limitations.
Memberships (Lobbying)	Costs of membership in organization whose primary purpose is lobbying.
Promotional Items	Items purchased to give-away: conference giveaways; t-shirts; bags, pens, pencils, mugs, bottles, etc.
Renovation or Refurbishment of Research Spaces	Renovation or refurbishment of laboratories or other research spaces
T-shirts, Clothes	For staff or participants, or so personnel can be identified as working on the project, or as give-aways/promotion of the program.

Additionally, Western SARE funds may NOT be used for the following purposes:

- ~ Starting or expanding a farm or farm operation
- ~ Testing of commercial products