

ATTACHMENT 2 SAMPLE

Note: this is a sample copy of the budget template used in the final grant contract for TNECD programs.

GRANT BUDGET						
The Grant Budget line-item amounts below shall be applicable only to expense incurred during the following						
Applicable Period:		BEGIN:		END:		
POLICY 03 Object Line-Item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY ¹	GRANT CONTRACT		GRANTEE MATCH STATE FUNDS ONLY	TOTAL PROJECT	Definition/Examples
		CDBG	STATE			
1. 2	Salaries, Benefits & Taxes	\$0.00	\$0.00	\$0.00	\$0.00	Expenses such as salaries, wages, benefits and taxes. This category is used when TNECD is paying salaries for the grantee organization, not for a third-party. Proof of time spent on the specific project and payment made to the employee must be provided.
4. 15	Professional Fee, Grant & Award ²	\$0.00	\$0.00	\$0.00	\$0.00	Expenses such as third-party or contracted labor costs, installation costs, advertising costs, conference registration, etc. This is used when a grantee has a contract for services.
5, 6, 7, 8, 9, 10	Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications	\$0.00	\$0.00	\$0.00	\$0.00	Expenses such as housekeeping supplies, office supplies, telephone billing, printed materials, equipment rented, etc. This category is used when TNECD is paying for a grantee's facility and facility maintenance or when the contract terms allow the purchase of supplies.
11. 12	Travel, Conferences & Meetings	\$0.00	\$0.00	\$0.00	\$0.00	Expenses such as conference fees, registration fees, etc. If grantee travel is allowed under the contract terms, it is included in this category and state travel regulations will apply.
13	Interest ²	\$0.00	\$0.00	\$0.00	\$0.00	This category is rarely used by TNECD CRD Programs.
14	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	Expenses associated with insurance policies of the grantee organization if they are allowed by the contract terms and related to the approved project.
16	Specific Assistance To Individuals	\$0.00	\$0.00	\$0.00	\$0.00	This category is rarely used by TNECD CRD Programs.
17	Depreciation ²	\$0.00	\$0.00	\$0.00	\$0.00	This category is rarely used by TNECD CRD Programs.
18	Other Non-Personnel ²	\$0.00	\$0.00	\$0.00	\$0.00	This includes costs like engineering fees, permitting fees, etc. It is also used for expenses related to the grantee organization that are not covered by the salaries, supplies and insurance rows.

20	Capital Purchase ²	\$0.00	\$0.00	\$0.00	\$0.00	Expenses related to the purchase of a fixed, individual asset (not a collection of items) over the amount of \$5,000."
22	Indirect Cost	\$0.00	\$0.00	\$0.00	\$0.00	This category can be used if the grantee has an approved indirect cost rate that is allowable for project. This would be used in lieu of directly charging items like rent/occupancy, telephone, etc.
24	In-Kind Expense	\$0.00	\$0.00	\$0.00	\$0.00	Value of expenses contributed to the project by the grantee organization but not included in grant amount that contribute to project completion. This includes volunteer labor and general staff time that contributes to the project but is not directly charged to the grant.
25	GRAND TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	

Policy 3 updated language -

https://www.tn.gov/content/dam/tn/finance/documents/fa_policies/policy3.pdf