



Budget Category Descriptions

1. **Personnel:** An organization's Full-Time or Part Time attributed to the award activities.
2. **Fringe Benefits:** Employer pension plans, health benefits, or other benefits that conform to an organization's established policy or Negotiated Indirect Cost Rate Agreement (NICRA).
3. **Travel:** Domestic and international airfares, lodging and meals allowances, and local travel directly attributable to an award activity. Refer to Federal Travel Regulations per diem rates for cost reasonableness.
4. **Equipment:** Tangible non-expendable personal property having a useful life of more than one (1) year and an acquisition cost of \$5,000 or more per unit or consistent with recipient policy, lower limits may be established.
5. **Supplies:** Expendable (consumable), small general office items, adding machines, calculators or computer software, etc with a value of less than \$5,000.
6. **Contractual:** A procurement contract under an award or sub-tier awards for goods or services.
7. **Construction:** Major costs for new, rearrangement, alteration, reconversion, or renovation of facilities.
8. **Other Direct Costs:** Other direct costs could include participant support costs and any program related costs or materials.
9. **Indirect Costs:** Costs that are incurred for a common or joint purpose and cannot be identified readily and specifically with a particular award or other activity (accounting, utilities, legal). Negotiated Indirect Cost Rate Agreement (NICRA) must be provided.
10. **Total Direct Costs:** All costs chargeable to an award excluding indirect costs.
11. **Total Award Costs:** All costs chargeable to an award, including indirect costs.
12. **Cost Sharing:** The portion of the project or program costs not borne by DOS or another federal agency, which includes cash and third-party in-kind contributions.