BUDGET CONSIDERATIONS

Costs charged to awards must be allowable, allocable, reasonable, and necessary.

Travel expenses are heavily scrutinized. Make sure to provide precise formulas and documentation for why travel is necessary. Include the cost of transportation, the cost of a hotel per night and the number of nights you will be staying, and a food allowance. Use realistic but conservative figures. In the case of air travel, the lowest reasonable commercial airfares must be used.

Allowable Expense Examples

- Hourly work rate equal to 1.5x the minimum wage of the state, province, or territory in which work is done.
- Equipment and supplies.
- Sales tax.
- Shipping cost.
- Registration fees.
- Hotels.
- Parking.
- Flight.
- Taxi.
- Transportation rental and gas.
- Per diem. Maximum per diem and subsistence rate information set by the U.S. General Services Administration is available at https://www.gsa.gov/travel/plan-book/per-diem-rates
- Canadian residents may consult the Travel Directive appendices found at http://www.njc-cnmc.gc.ca/s3/en for kilometric rates and per diems.

Unallowable Costs
The following costs are unallowable and cannot be supported with Barnes Grant funds. Do not include them in your project budget.

- Alcoholic beverages.
- Gifts and prizes, includes cash prizes and items such as iPads and gift certificates/cards with monetary value.
- General contingencies or miscellaneous costs.
- General fundraising for your organization.
- Hospitality costs and social functions such as receptions and galas.
- Land purchase costs, construction, or renovation of building structures.
- Rental costs for home office workspace owned by individuals or entities affiliated with your organization.
- Cash reserves or endowments.
- Concessions including food, beverages, T-shirts, posters, and other items for resale.
- Contributions or donations to other entities.
- Fines and penalties, bad debt costs, or deficit reduction.
- Visa costs paid to the U.S. government.
- Costs incurred before the approved period of project.
- Lobbying.
- Marketing expenses not directly related to the project.