



## **Attachment B** **Budget Definitions**

### **A. Revenue**

*The Lenfest Ocean Program:* Include the amount of support requested from the Lenfest Ocean Program for each year.

### **B. Expenses**

1. *Salaries:* Include all staff salaries allocated to the project. Identify each position, salary and percentage of time devoted to the project.

2. *Employee benefits:* Include related benefits and taxes allocated to the salaries listed above. Identify percentage of salary expenses. The Lenfest Ocean Program limits employee benefits to no more than 33% of employee salaries.

3. *Other labor costs:* Include the cost of non-salaried labor such as internships, stipends and graduate student tuition payments.

4. *Consultants:* Include all fees and expenses paid for consulting and professional services. Generally, consultants provide services to help with a phase of the project but are not directly involved in the fulfillment of grant deliverables. Where possible, identify individual consultants and subcontractors, and provide a detailed breakdown of how the budget was derived (e.g. percentage of salary, benefits, and travel costs contained within the subcontract).

5. *Conferences/meetings:* Include facility, lodging, honoraria and other expenses. Identify purpose and attendees.

6. *Travel:* Include all air and rail fares, and auto allowances for project staff, consultants and conference attendees. List the purpose, number of trips and destinations.

7. *Communications:* The expenses in this category include printing/publications, telephone, postage, advertising/publicity and Web site costs. Identify specific types of costs, assumptions and other pertinent information in the budget narrative.

8. *Supplies:* Include office supplies, subscriptions, books and other materials.

*9. Equipment:* The expenses in this category include all equipment purchases over \$500 and equipment maintenance costs. Identify each item and cost of equipment to be purchased. Identify equipment being maintained and its relevance to the project.

*10. Indirect:* This includes rent, utilities, etc. The Lenfest Ocean Program limits the amount of indirect costs it will support to no more than 10 percent of salaries and employee benefits for investigators at the host institution that are covered directly by the Lenfest Ocean Program.

*11. Other:* Include any items not listed above. Identify the components and the methods of allocating expenses included in this category.

*12. Printing & Publications* – The Lenfest Ocean Program strongly encourages grantees to submit peer-reviewed publications to “open access” journals, or journals that allow fees to upgrade articles to “open access”. Please build in funds to cover any potential “open access” costs.