Federal Budget Line Item Descriptions

**Personnel**: The total amount spent on full-time, part-time, temporary and student staff salaries, which are not part of “fringe benefits”.

**Fringe Benefits**: The total dollar amount estimated for “fringe benefits”. The UVI rates are 32.65% for full-time employees, and 8.65% for part-time, temporary, summer faculty and student employees.

**Travel**: The total dollar amount estimated for transportation and per diem expenses during travel that is necessary and related to achieving the objectives of the project. This category does not include freight costs or consultant’s travel expenses.

**Equipment**: The total dollar amount estimated for property having an acquisition cost of $5,000 or more per unit and a useful life of more than one year.

**Supplies**: The total dollar amount estimated for all tangible personal property having a useful life of less than one year or unit cost of less than $5,000.

**Contractual**: The total costs of contractual agreements with another institution of higher learning, organization or business. **Consultant costs are included in the “Other” category.**

**Construction**: The total costs associated with approved construction projects (including renovation costs).

**Other**: Includes all other direct costs not covered by other budget categories (including training stipends, communication & information, consulting costs, etc.)

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1 Adapted from Title III/V Annual Performance Report System (https://www.iduesapr.org[section4/index.cfm?fuseaction=s4int)