

## Local Food Purchase Assistance (LFPA) Program Supplemental Budget Guidance

This document provides broad guidance on how a state or tribal government should structure their budget summary. The approach used to complete the budget proposal may vary depending on: 1) how the state or tribal government intends to carry out their program, and 2) the applicable accounting practices in a state or tribal government. Applicants should always provide sufficient detail to ensure that AMS can understand the calculations and exactly how much of the budget is being spent on food purchases versus other costs.

Enter proposed direct costs for each expense category. Provide details in each corresponding breakout section of the budget proposal in the Project Narrative (pages 7 to 10).

If subawarding any portion of funds, provide the total estimated subaward costs. In the Contractual breakout section on page 9, provide the funding and details for each proposed subaward, if known. Estimates are acceptable.

Note: If subawarding for procurement of food, provide separate estimates for the cost of food, storage, transportation, and/or administrative, as applicable. Use the Contractual section on page 9 of the Project Narrative to provide additional details.

If the applicant organization is purchasing food directly, enter the proposed direct cost of food purchases. If the cost of storage and/or distribution will be included in the price of food, note this here. Other wise, enter the costs of food storage and/or transportation.

Enter the subtotal of all direct costs (lines 1-10) here.

If requesting indirect costs, place the total requested here. In the Indirect Costs breakout section, provide details about how indirect costs were calculated.

Enter total of all budget categories. This should match the total requested funding for the agreement.

Expense Category	Federal Funds
Personnel	
Fringe Benefits	
Travel	
Equipment	
Supplies	
Procurements/ Contractual/Subawards	
Other (specify)	
Funds used for Procurements	
Funds used for food storage	
Funds used for food transportation	
Direct Costs Subtotal	
Indirect Costs	
<b>Total Budget</b> <i>(direct + indirect)</i>	