BUDGET NARRATIVE TEMPLATE

GUIDANCE TO APPLICANTS

In addition to the separate application elements entered into the Council’s Restoration Assistance and Award Management System (RAAMS), all grant applications under the Council Selected Restoration Component and the Spill Impact Component of the RESTORE Act must include a detailed Project Narrative and a separate Budget Narrative. Both the Project Narrative and the Budget Narrative will become part of your grant or interagency agreement. It is recommended that applicants begin preparing their RAAMS application by ***first*** completing the project and budget narrative documents. These documents can then be used as references for entering the summary-level information requested in other areas of the RAAMS application. Note: Additional application elements (e.g., Executive Summary) can refer to the additional details included in the project and budget narratives.

**Applicants are encouraged to contact Council Staff with any questions that arise during development of these documents. Please contact the RAAMS Help Desk (504-444-2540,** **raams\_techsupport@restorethegulf.gov)****, and you will be promptly referred to the appropriate Council staff member.**

Detailed instructions for completing the Budget Narrative are provided in the template on the following pages.

PURPOSE

This document provides both guidance and a template that applicants may use to structure the budget information required for grant applications under the Council Selected Restoration Component and the Spill Impact Component of the RESTORE Act.

A Budget Narrative must be included with all applications and must support the budget details submitted in RAAMS. The narrative should provide sufficient details, justifications and calculations to allow the Council grants staff to determine the allocability, allowability and reasonableness for each item of cost. The narrative should also support a determination that the costs requested are eligible and necessary to achieve the objectives of the project or program.

Detailed budget information by Object Class, using the SF-424 A & C categories, must be provided for the following:

1. All Council funding requested under the award, including contractual costs;
2. All leveraged Co-Funding that is required in order to complete the objectives of the project or program; and
3. All pass-through and other funding to be provided to subrecipients to carry out the project or program.

*NOTES:*

* *This Budget Template is provided to applicants/recipients as general guidance. Every project or program is unique and additional information may be required for the application to be approved for funding. Additional detailed information supporting the application is provided in the Project Narrative. Any overlap between these two documents is intentional and considered necessary by Council Staff. You may summarize information in one narrative document and direct the reader to refer to more detailed information in the other narrative document.*
* *Applicants are not limited to the information requested in the Budget Narrative template. The template below highlights the primary elements necessary for a complete Budget Narrative for a generic project. Additional information and Budget Narrative sections can be provided if necessary to justify or more clearly explain budget details.*
* *Please refer to the Council’s Recipient Proposal and Award Guide, available on the Grants Office Resources web page, for additional requirements that may be associated with specific types of activities such as construction or land acquisition.*
* *The tables provided in the template below represent data that is entered directly into the budget details in RAAMS and may be used as a tool to assist in preparing budget data for entry into RAAMS. Duplicating these tables in the budget narrative is not required. However, the tables alone are not sufficient documentation to support costs; narrative information must be provided as described below.*
* *Total amounts for each Object Class Category described in the budget narrative must match the corresponding budget data entered directly into RAAMS for the application.*
* *For more information on the Cost Principles associated with Federal awards, see 2 CFR Part 200 Subpart E.*

CONTENTS OF A BUDGET NARRATIVE:

The budget narrative should provide detailed information for each of the following, as applicable to your application. Detailed instructions for each item are provided below.

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##

## 1.0 SUMMARY AND JUSTIFICATION

This section provides an introduction to the budget and describes how the budget as a whole is necessary to achieve the stated project or program objective(s). Suggested items for discussion in the summary include the following.

* Describe the overall amount of funding requested.
* Provide a justification for this amount.
* If co-funding is required to achieve the objective(s), describe the amount and source of these funds, the type of agreement under which the funds will be provided (e.g., grant, cooperative agreement, memorandum of understanding, interagency agreement), and how these funds will be provided (e.g., lump sum, advance, reimbursement, goods, in-kind services, etc.).

*NOTE - In describing the budget and providing cost details, it may be helpful to breakdown the budget into functional areas, tasks or time periods. Under this approach, detailed information for each item of cost must still be provided and associated with the applicable Budget Object Class (see Sections 3 and 4 below).*

**TOTAL PROJECT OR PROGRAM FUNDS REQUESTED $**

***Total Pre-Award Funds Requested $***

***Total Direct Costs Requested $***

***Total Allowable Indirect Costs Requested $***

***Total Program Income Anticipated $***

## 2.0 PRE-AWARD COSTS (*applicable to grant applications only*)

Pre-award costs are those costs incurred prior to the effective date of the grant, usually directly pursuant to the negotiation and in anticipation of the award, where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the grant award date and only with the written approval of the Grants Officer. All costs incurred before the Council awards the grant are at the recipient’s risk.

Requests for pre-award costs should be kept to a minimum. Generally, the period for such costs would not exceed 90 days prior to the start of the award period. If pre-award costs are necessary more than 90 days prior to the anticipated start of the award period, a request should be submitted to the Council Grants Office prior to incurring any pre-award costs.

If requesting pre-award costs in the budget, clearly identify the following information in the budget narrative. The information below should be included even if it has been provided in a previous request to the Grants Office. Descriptions of pre-award costs may be incorporated into the appropriate sections of the budget narrative, but these amounts should be clearly identified as pre-award costs.

1. Amount requested as pre-award costs;
2. Date initial costs were or will be incurred;
3. Detailed budget breakdown by object class category including a budget narrative and justification for each item requested as a pre-award cost;
4. Justification for incurring the costs prior to award;
5. Description of any impact for the project or program if the requested pre-award costs are not approved; and
6. For any pre-award costs incurred prior to the submittal of the application, provide documentation supporting these costs, which may include bills, invoices, contracts, work orders, etc.

***TOTAL PRE-AWARD FUNDS REQUESTED* $**

## 3.0 Budget Object Classes Applicable to All Projects and Programs – DIRECT COSTS

*The following information is applicable to preparing the budget and budget narrative for funding requested from the Council under the Council-Selected Restoration and Spill Impact Component of the RESTORE Acts, co-funding[[1]](#footnote-1) required to complete the objectives of the project, and funding provided to subrecipients[[2]](#footnote-2) through subawards. If preparing subrecipient budgets, note that references to “subrecipients” below would apply to second-tier subrecipients (“sub-subrecipients”)[[3]](#footnote-3) rather than the subrecipient entity for which the budget or budget narrative is being prepared.*

3.1 PERSONNEL

This refers to salaries and wages paid to employees of the eligible entity who are directly involved in grant implementation. This line item does not include contractors or personnel hired by a subrecipient; those costs are included in separate line items described in Sections 3.8 and 3.9 of this template.

1. List each position to be supported under the proposed award by title or functional role (e.g., Project Manager, Monitoring Technician). Specify the position titles and provide a brief description of duties and responsibilities of each individual. Justify each position listed.
2. Show the amount of compensation (e.g., annual or hourly salary rate) and the amount of time (e.g., percentage of time for salaried employees, or number of hours for hourly employees) to be devoted to the project by each position. As shown in the example entry below, more than one person can be included in a line entry if each person is performing the same role; however, the description must clearly indicate the number of people included. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.
3. State whether the proposed compensation is consistent with that paid to other personnel engaged in similar work both within and outside your organization.
4. Briefly describe the methodology that will be used to track and allocate each employee’s time to the project or program (e.g., does the agency use an automated time and attendance system with unique project-specific tracking codes, will hours be tracked manually, or will another method be used?).

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Position/Role | Duties and Responsibilities | Unit Cost | Unit  | % Time (devoted to project) | Quantity | Total | Pre-Award Costs? |
| *1 Data entry* | *Implement protocol in DMP; ensure QA/QC of all associated data* |  *$20* | *per hour* | *n/a* | *500 hours* | *$10,000* |[ ]
| *3 Technicians* | *Collect samples and compile reports; conduct Lidar and other surveys* | *$35,000* | *annually* | *50%* | *3 years* | *$157,500* |[ ]
|  |  |  |  |  |  |  |[ ]
|  |  |  |  |  |  |  |[ ]

 **TOTAL PERSONNEL: $**

*ADDITIONAL NOTES ON PERSONNEL:*

* *Key project/program staff should be listed by name in RAAMS in the Personnel section of the application. Key staff may include the primary financial contact and the project manager or primary investigator.*
* *In addition, the official who is authorized to sign the grant agreement or IAA should be listed in RAAMS in the Personnel section of the application. His or her role should be assigned as the “Agency Responsible Official”.*
* *Listing key individuals associated with subrecipients and contractors in RAAMS is not normally required; however, when subrecipient and contracting organizations are known, they should be listed in the Organization section of the application in RAAMS. Organizational details should be provided in the project narrative.*

3.2 FRINGE BENEFITS

This refers to the allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the salaried personnel listed in Personnel above and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman’s Compensation, and Unemployment Compensation.

1. Identify the applicant organization’s fringe benefit rate and explain the base for the calculation for each personnel position identified in item Personnel above; or if a fringe benefit rate is not used, itemize how the fringe benefit amount is computed. For example:

 **Computation Cost \_\_\_\_\_\_\_\_\_**

Position

Employer’s FICA Annual Salary x % Rate $

Health Insurance Annual Salary x % Rate $

Workman’s Compensation Annual Salary x % Rate $

Unemployment Compensation Annual Salary x % Rate $

1. If the applicant organization has multiple fringe benefit rates for project personnel, for each rate, identify the positions included and calculate the total fringe under that rate. If a single fringe benefit rate applies to all personnel who will be compensated under the grant, a single calculation is sufficient.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Position(s) | Total Compensation (life of project) | Fringe % | Total Fringe Benefit (life of project) | Pre-Award Costs? |
| *Technicians (3)* | *$157,500* | *32* | *$50,400* |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]

 **TOTAL FRINGE BENEFITS: $**

3.3 TRAVEL

This refers to the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the applicant. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the applicant’s non-federally funded activities and in accordance with applicant’s written travel reimbursement policies. This line item does not include travel expenses of a contractor or subrecipient; those costs are included in separate line items described in Sections 3.8 and 3.9 of this template. Itemize travel expenses of project personnel by purpose, and show the basis of computation.

The suggested method for supporting travel costs is described below. If an alternate method of calculating travel costs is used – or if all travel details are not known at the time of the application – the level of detail provided must be sufficient for the Council grants staff to determine the allocability, allowability and reasonableness of the request.

1. Indicate the estimated number of trips, number of travelers, points of origin and destination (if known), and purpose of travel;
2. Provide a justification indicating how each trip (or type of trip) is needed to achieve the goals and objectives of the project or program;
3. For each trip:
4. Where possible, itemize the estimate of transportation and/or subsistence costs; and
5. Specify the basis for computation of each type of travel expense (e.g., current airline ticket quotes, past trips of a similar nature, federal government or organization travel policy, etc.).

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Purpose of Travel | Destination | # Trips | # Travelers | Item | Quantity or Rate | Total | Pre-Award Costs? |
| *Monitoring* | *Bay of St. Louis* | *10* | *2* | *Per diem* | *$94* | *$1880* |[ ]
| *Monitoring* | *Bay of St. Louis* | *10* | *2* | *Travel-mileage* | *245 mi.* | *$1335* |[ ]
|  |  |  |  |  | **Subtotal Monitoring** | ***$3135*** |[ ]
|  |  |  |  |  |  |  |[ ]
|  |  |  |  |  |  |  |[ ]

 **TOTAL TRAVEL: $**

3.4 CONSTRUCTION and LAND ACQUISITION

This refers to all costs incurred for construction activities, whether these activities will be undertaken directly by the applicant or under a contractual agreement. Costs associated with acquisition of land are also included in this Object Class Category. This line item does not include construction or land acquisition costs to be incurred by a subrecipient; those costs are included in a separate line item described in Sections 3.8 of this template.

A breakdown of construction and/or land acquisition costs should be presented using the following budget categories as applicable. It is recommended that costs be categorized to correspond to the anticipated contract, organizational procedures and/or accounting system. For each budget category, as a minimum, identify the responsible entity, provide a brief summary of the work to be performed, a basis for the cost, and a justification for the cost. The level of detail provided for each item must be sufficient for the Council grants staff to determine the allocability, allowability and reasonableness of the request. If the applicant will enter into one or more contracts for these activities, each contract budget must also provide the required information described in the Contractual section 3.9 of this template below.

1. Construction Management and Legal Expenses—estimated amounts needed to cover expenses, e.g., legal costs generally associated with the purchase of land and certain services in support of construction of the project; do not duplicate Personnel and Fringe costs included above.
2. Land, structures, rights-of-way, appraisals, etc.—includes estimated amounts required for purchase, lease, and/or easements, as well as costs for due diligence activities such as appraisals, surveys and assessments.
3. Relocation expenses and payments—generally includes costs related to relocation advisory assistance, replacement housing, relocation payments to displaced persons and businesses, etc., required under the Uniform Relocation Act.
4. Architectural and engineering fees—estimated basic architectural, engineering and design fees necessary for planning and construction, which may include start-up services and preparation of project performance work plan.
5. Other architectural and engineering fees—may include other engineering costs, such as surveys, tests, soil boring, etc.
6. Project inspection fees—estimated engineering inspection costs associated with construction activities.
7. Site work—costs of site preparation and restoration associated with construction activities; often included in a separate contract.
8. Demolition and removal—costs associated with demolition and removal of buildings, structures, soil, etc., not included in the basic construction contract or site work.
9. Construction—estimated cost of the construction work or contract.
10. Contingencies—applicable where there is an unknown or unpredictable result at the time of the application, not including amounts for major project scope changes, unforeseen risks or extraordinary events
11. Amounts must be justified, reasonable, and calculated using an established methodology.
12. Detail should be provided on why the contingency costs are needed (e.g., possible fuel rate or other material cost increase) and how the amount was calculated.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Budget Category | Item Name/Description | Unit Cost | Quantity or Rate | Total Cost | Pre-Award Costs? |
| Legal Expenses | Obtain access rights-of-way  | *300 hours* | *$100/hour* | *$30,000* |[ ]
| A&E Fees | Complete 30% Design |  |  | *$150,000* |[ ]
| Contingency | Fuel | 200 gallons | $2/ gal above current | $400 |[ ]
|  |  |  |  |  |[ ]
|  |  |  |  |  |[ ]

 **TOTAL CONSTRUCTION/LAND ACQUISITION: $**

3.5 EQUIPMENT

This refers to tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the applicant for financial statement purposes, or $5,000. This line item does not include equipment to be purchased by a contractor or subrecipient; those costs are included in separate line items described in Sections 3.8 and 3.9 of this template. This line item also does not include maintenance or rental fees for equipment; those costs are included in the “Other” line item. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Expendable items should be included in the “Supplies” category.

1. Briefly describe each item or type of item;
2. Indicate the estimate unit cost for each item to be purchased;
3. Provide the basis for cost estimates;
4. Briefly justify the need for items of equipment to be purchased (i.e., explain how the equipment is necessary for the success of the project); and
5. Describe the procurement method to be used and indicate whether applicant’s formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Item Name/Description | Unit Cost | Quantity | Total Cost | Pre-Award Costs? |
| *Portable, Wireless HAZMAT Weather System*   | *$5870* | *1* | *$5870* |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]

 **TOTAL EQUIPMENT: $**

3.6 SUPPLIES

This refers to all tangible personal property other than those classified as equipment. Generally, supplies include any materials that are expendable or consumed during the course of the project. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the applicant for financial statement purposes or $5,000, regardless of the length of its useful life. Supplies can be grouped for the purposes of efficiency; however, the level of detail provided must be sufficient for the Council grants staff to determine the allocability, allowability and reasonableness of the request. This line item does not include supplies to be purchased by a contractor or subrecipient; those costs are included in separate line items described in Sections 3.8 and 3.9 of this template.

1. Itemize material and supply estimates by the nature of the expense (e.g., office supplies, postage, training materials, etc.);
2. Provide the basis for cost estimates or computations (e.g., vendor quotes, prior purchase of similar or like items, etc.); and
3. Provide a justification for the use of each item or type of item and relate it to specific project activities.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Item Name/Description | Unit Cost | Quantity | Total Cost | Pre-Award Costs? |
| *Stormwater Sampler (Dual-Bottle)* | *$2090* | *3* | *$6270* |[ ]
| *Office supplies* (paper, pens, e-storage media, etc.) | *$150/month* | *36 months* | *$5400* |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]

**TOTAL SUPPLIES: $**

3.7 OTHER DIRECT COSTS

This refers to direct costs that do not fit any of the other line item categories, such as rent for buildings used to conduct award activities, utilities and/or leased equipment, transportation expenses, tuition for training, etc. This line item does not include other direct costs to be incurred by a contractor or subrecipient; those costs are included in separate line items described in Sections 3.8 and 3.9 of this template.

Also include any applicable indirect facility costs in this budget category. Indirect facility costs must be:

* Documented in and supported by a Negotiated Indirect Cost Rate Agreement (NICRA) or other established methodology;
* Distinguishable and separate from other indirect costs included in the Indirect Cost Object Class Category (see Instructions for Calculating Allowable Indirect Costs on the [Grants Office Resources web page](https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources)[[4]](#footnote-4) for more information); and
* Deducted from the Indirect Cost Object Class Category if included as Other Costs.
1. List and describe items (e.g., rent, reproduction, telephone, janitorial or security services, equipment maintenance, etc. or indirect facilities costs) by major type; and
2. Provide the basis for cost estimates or computations. For example, for rent, provide the square footage and the cost per square foot or a monthly rental cost and how many months of rent are proposed.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Item Name/Description | Unit Cost | Quantity | Total Cost | Pre-Award Costs? |
| *Cellular service for automated samplers* | *$53* | *36 months* | *$1908* |[ ]
| *Boat rental*  | *$300* | *10* | *$3000* |[ ]
| *Indirect facilities costs (14% of NICRA)* | $12,000 | n/a | $12,000 |[ ]
|  |  |  |  |[ ]
|  |  |  |  |[ ]

 **TOTAL OTHER COSTS: $**

3.8 SUBRECIPIENTS

This refers to entities that will receive pass-through funds to carry out part of a Federal project or program. It is not specific to the legal instrument being used (agreement versus “contract”), but is determined largely by the substance of the relationship between the award recipient and the subrecipient. See the Council’s Recipient Proposal and Award Guide available on the [Grants Office Resources web page](https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources)5 and [2 CFR § 200.330](http://www.ecfr.gov/cgi-bin/text-idx?SID=132d92feb3ada8ed7020969fd121591a&mc=true&node=se2.1.200_1330&rgn=div8) for more information on determining whether an entity is a subrecipient or a contractor.

For each subrecipient, provide the following information. If the subrecipient, is not known at time of the application, provide a summary of anticipated activities and describe how the subrecipient(s) will be selected. If not submitted with the application, the information below must be submitted to the Council prior to granting the subaward. This line item does not include contractual costs incurred by the recipient; those costs are included under a separate line item described in Section 3.9 of this template.

1. *Name of Subrecipient*—identify the name of the subrecipient, if known; this information is also entered in the Organizational section of the application in RAAMS.
2. *Method of Selection*—identify the method of selection for the subrecipient; if a noncompetitive process was used to select the subrecipient, include a detailed justification as to why competition was not necessary or desirable and briefly describe the subrecipient’s qualifications to perform the scope of work.
3. *Period of Performance*—specify the beginning and ending dates of the subaward.
4. *Scope of Work*—describe the specific services/tasks to be performed by the subrecipient and relate them to the accomplishment of program objectives; deliverables should be clearly defined.
5. *Method of Accountability*—describe how the progress and performance of the subrecipient will be monitored during and on close of the period of performance; identify who will be responsible for monitoring the subrecipient.
6. *Itemized Budget and Justification*—provide an itemized budget with appropriate narrative support and justification (subrecipient budget narrative) as a separate attachment in RAAMS. A separate Subrecipient Budget Template is available on the [Grants Office Resources web page](https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources)[[5]](#footnote-5). Use the same object class categories from the SF-424A and/or SF-424C that are required for the applicant. If applicable, include any indirect cost paid under the subaward and specify the indirect cost rate.
7. *NICRA*—If applicable, attach the subrecipient organization’s negotiated indirect cost rate agreement (NICRA) to the application in RAAMS.

*ADDITIONAL NOTES ON SUBRECIPIENTS:*

* *Subrecipients are not subject to the 3% limitation on administrative costs (see Indirect Cost section below for more information).*
* *Any subgrant (or multiple subgrants) to a nongovernmental entity equaling 10% or more of the Council award may not be award by the recipient unless, at least 30 days prior making such a subaward, an announcement is posted in the Federal Register and delivered to designated Congressional committees [33 U.S.C. § 1321(t)(2)(E)(ii)(III)].*
* *An agreement between the recipient/pass-through entity and the subrecipient must be in place before the subrecipient incurs pre-award costs.*

|  |  |  |  |
| --- | --- | --- | --- |
| Organization | Description | Amount | Pre-Award Costs? |
| *TBD* | *Subgrant to develop & disseminate educational materials* | *$54,000* |[ ]
| *Greater Yellowlegs Conservancy* | *Subgrant to restore beach habitat* | *$267,000* |[ ]
|  |  |  |[ ]
|  |  |  |[ ]
|  |  |  |[ ]

**TOTAL SUBRECIPIENT(S): $**

3.9 CONTRACTORS/CONSULTANTS

This refers to purchases of property or services needed to carry out the project or program under the Federal award that are procured by the recipient through a contractual agreement. See the [Council’s Recipient Proposal and Award Guide](https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources)[[6]](#footnote-6) and [2 CFR §§ 200](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl) for more information on determining whether an entity is a contractor or a subrecipient.

For each contract, provide the following information. If the contractor or consultant is not known at time of the application, provide a summary of anticipated contractual activities and describe how the contractor(s) will be selected. This line item does not include contractual costs directly related to construction that will be incurred by the recipient; those costs are included under the Construction Object Class Category described in Section 3.4 above.

1. *Name of Contractor*—identify the name of the proposed contractor, if known; this information is also entered in the Organizational section of the application in RAAMS.
2. *Method of Selection*—identify the method of selection for the contract and indicate whether applicant’s formal, written Procurement Policy or the Federal Acquisition Regulations are followed; if a contract is sole source, include a detailed justification as to why this organization is the only one able to perform the contract services.
3. *Period of Performance*—specify the beginning and ending dates of the contract.
4. *Scope of Work*—describe the specific services/tasks to be performed by the contractor and relate them to the accomplishment of program objectives; deliverables should be clearly defined.
5. *Method of Accountability*—describe how the progress and performance of the contactor will be monitored during and on close of the period of performance; identify who will be responsible for supervising the contract.
6. *Itemized Budget and Justification*—provide an itemized budget with appropriate justification; recognizing that the level of detail required will vary with the complexity of the contract and services to be provided, in general, provide the same level of detail as provided in the contract.

*NOTE on Consulting Fees—For each consultant, provide the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. List and provide details for all expenses anticipated to be paid from the award to the individual consultants in addition to their fees (e.g., travel, meals, lodging, etc.).*

|  |  |  |  |
| --- | --- | --- | --- |
| Organization | Description | Amount | Pre-Award Costs? |
| *Computer Design Corp.* | *Contract for website development* | *$132,000* |[ ]
| *TBD* | *Contract for development & delivery of training webinars* | *$340,000* |[ ]
|  |  |  |[ ]
|  |  |  |[ ]

**TOTAL CONTRACTUAL: $**

**TOTAL OF DIRECT COSTS $**

## 4.0 Budget Object Classes Applicable to All Projects and Programs – INDIRECT COSTS

Indirect costs refer to costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Indirect costs incurred under an approved negotiated indirect cost rate agreement (NICRA) or other approved basis (e.g., *de minimus* rate) and overhead or general/administrative (G&A) costs should be included in this category.

Administrative costs for recipients, including overhead for Federal Servicing agencies, are capped under the RESTORE Act. The total allowable indirect costs that can be charged by recipients are subject to this cap. See the Instructions for Calculating Allowable Indirect Costs available on the [Grants Office Resources web page](https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources)[[7]](#footnote-7) for more information.

*Notes:*

* *Indirect facilities costs may be included here, or if the administrative cost cap is exceeded these costs may be entered under the Other Costs category above.*
* *Indirect costs of subrecipients are not subject to the administrative cost cap.*
1. Describe the indirect or G&A cost rate and identify the basis upon which the costs are calculated (e.g., personnel, personnel and fringe, etc.).

**INDIRECT, OVERHEAD OR G&A RATE: %**

**BASIS:**

1. Provide the applicable NICRA or other documentation for the cost basis as an upload/attachment.

 **TOTAL CALCULATED INDIRECT/OVERHEAD COSTS: $**

1. Confirm that the calculated indirect/overhead costs do not exceed the allowable indirect costs; if calculated costs exceed allowable costs, see the Instructions for Calculating Allowable Indirect Costs available on the [Grants Office Resources](https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources) web page.

 **TOTAL 3% ADMINISTRATIVE COST CAP (3% of total project cost): $**

**TOTAL OF ALLOWABLE INDIRECT COSTS $**

## 5.0 PROGRAM INCOME

Program income is gross income earned by the recipient or subrecipient that is directly generated by a supported activity or earned as a result of the award during the award period. Program income excludes interest earned on advances and includes, but is not limited to, income from service fees, conference fees, sale of commodities, usage or rental fees, and royalties on patents and copyrights.

*NOTE: 2 C.F.R. Part 200 provides less flexibility regarding program income if this income is identified after the award has been finalized. It is recommended that applicants carefully consider whether any program income may be generated or earned during the award period and disclose any such anticipated income in the application.*

1. Identify and describe any anticipated program income (e.g., estimated amount, source, when and where generated).
2. Indicate how the applicant plans to handle the program income under the award (e.g., used to defray other expenses incurred under the project or program, additive or deductive method; see [2 CFR § 200.307](http://www.ecfr.gov/cgi-bin/text-idx?SID=132d92feb3ada8ed7020969fd121591a&mc=true&node=se2.1.200_1307&rgn=div8) for more information).

**TOTAL PROGRAM INCOME ANTICIPATED $**

## 6.0 CASH DRAWDOWN PROJECTIONS

Briefly discuss the cash drawdown budget entered in RAAMS and how these projections were derived.

1. Co-funding is a type of leveraging in which costs are shared across funding from two or more sources. The leveraged funding from all sources is required in order to achieve the project or program objective; therefore the project cannot proceed without the co-funding. [↑](#footnote-ref-1)
2. A subrecipient is an entity that receives a subaward provided by a pass-through entity to carry out part of a Federal award received by the pass-through entity (the “recipient”). See [2 CFR §§ 200.86, 200.93 and 200.94](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl) for definitions of recipient, subrecipient and subaward. [↑](#footnote-ref-2)
3. A second-tier subrecipient is an entity that that receives a subaward from a first-tier subrecipient whose subaward was provided through a pass-through entity (the recipient of the Federal award). The recipient pass-through entity receives the Federal award and provides funding to the first-tier subrecipient; the first-tier subrecipient may then pass-through a portion of the funding to a second-tier subrecipient through a second subaward. [↑](#footnote-ref-3)
4. The Council Grants Office Resources web page is available at the following link - <https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources>. [↑](#footnote-ref-4)
5. <https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources>. [↑](#footnote-ref-5)
6. Available on the Grants Office Resources page at <https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources>. [↑](#footnote-ref-6)
7. The Council Grants Office Resources web page is available at the following link - <https://www.restorethegulf.gov/gcerc-grants-office/gcerc-grants-resources>. [↑](#footnote-ref-7)