



DETAILED BUDGET AND NARRATIVE GUIDE

This **DETAILED BUDGET AND NARRATIVE GUIDE** contains three sections, please refer to the applicable sections. Budgets not completed according to these instructions may create significant delays in evaluation, approval and/or contracting.

- SECTION I.** GENERAL GUIDELINES – Pg. 1
- SECTION II.** BUDGET INPUT FUNCTIONALITY – Pg. 1
- SECTION III.** BUDGETING AND NARRATIVE BEST PRACTICES – Pg. 4

I. A complete detailed budget must be submitted with NFWF Full Proposals. In order to complete a budget for your proposal, applicants must expand the appropriate categories and provide the information requested.

- *If you do not anticipate an expense for a category, skip that category - it is not necessary to enter a "0" value in the cost fields*
- *Try to anticipate factors that may affect the budget when developing projections and provide an explanation of those factors*
- *Matching funds should not be included in the proposal budget*

II. In addition to the financial aspects of the budget, applicants must include category or full budget level narratives for each line item category.

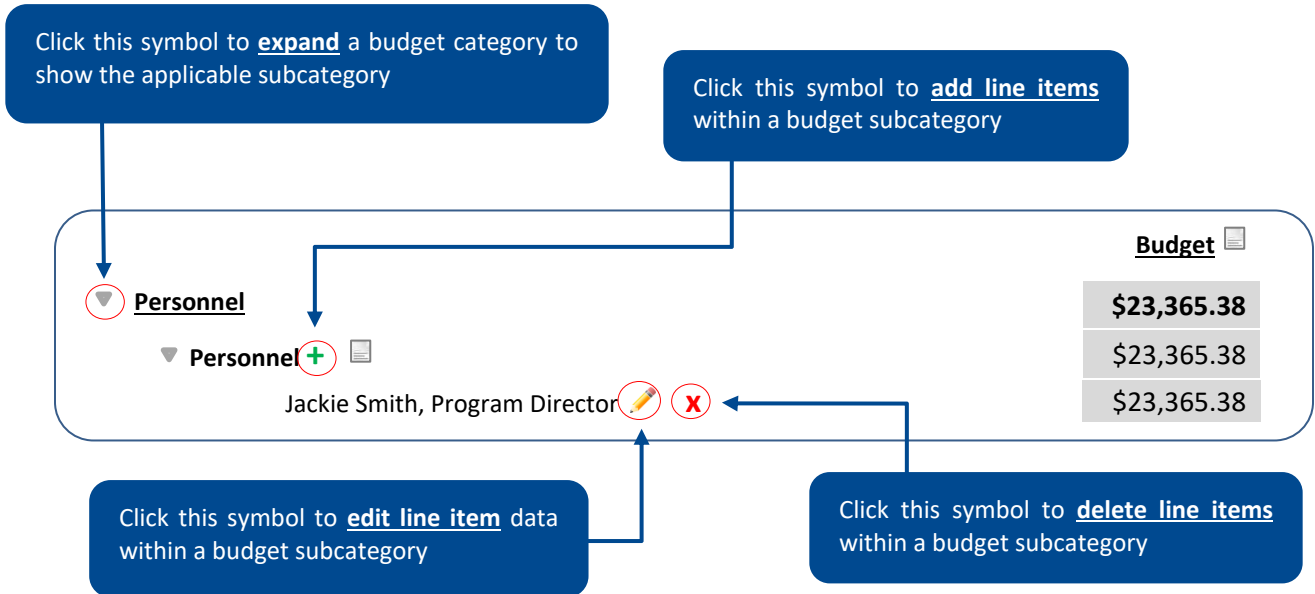
Below is a snapshot of a **COLLAPSED** blank NFWF summary budget as seen in the Grants Management System. **These categories will need to be expanded in order to add line item detail for each cost category. It can be helpful to expand only one budget category at a time.**

➤ Budget

Expand all

	<u>Budget</u> ☰
➤ <u>Personnel</u>	\$0.00
➤ <u>Travel</u>	\$0.00
➤ <u>Equipment</u>	\$0.00
➤ <u>Materials and Supplies</u>	\$0.00
➤ <u>Contractual Services</u>	\$0.00
➤ <u>Other Direct Costs</u>	\$0.00
<u>Total Direct Costs</u>	\$0.00
<u>Total Indirect Costs</u>	\$0.00
<u>Total Costs</u>	\$0.00

The following provides instructions on **BUDGET INPUT FUNCTIONALITY**. The next section will cover **budgeting best practices**.



QUICK DEFINITIONS

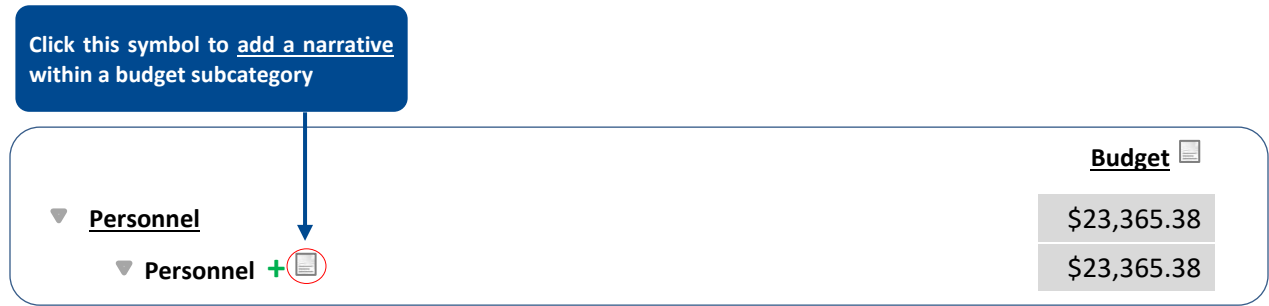
Category: Primary tier budget information [Personnel, Travel, Contractual Services, Materials & Supplies, etc.]

Subcategory: Second tier budget information, detail level support required for each category. Travel and Contractual Services have distinct subcategories that differ from the category label

Line item: Third tier budget information, detail level support required for each subcategory

NARRATIVES ARE REQUIRED FOR ALL BUDGETED CATEGORIES.

Click this symbol to add a narrative within a budget subcategory



	Budget
Personnel	\$23,365.38
Personnel + [document icon]	\$23,365.38

Next, complete the narrative box as shown below:

Notes	
Line Item Budget	Personnel
Budget	Jackie Smith will manage all aspects of the program which includes, surveys of the project site alongside field techs, landowner interviews and follow-ups, and supervision of volunteers during sponsored work days.
Save	Save and Close Cancel



- *Narratives should be written in such a way that someone not familiar with the project can conceptually understand the rationale, purpose and calculation of the anticipated costs identified by line item.*
- *Narratives should be concise and describe line items in 1-3 sentences.*

FIGURES WITHOUT NARRATIVE DESCRIPTIONS WILL BE RETURNED TO THE APPLICANT FOR FURTHER DETAILS AND CLARIFICATION.

NARRATIVES MUST:

- ✓ Explain/justify the estimated costs including the unit cost and quantity requested
- ✓ Explain how the costs associated with each line item supports the implementation of the project as outlined in the proposal within proposal deliverables, outcomes, and scope of work

EVEN IF BUDGET NARRATIVE DETAILS ARE INCLUDED IN THE PROPOSAL, THEY MUST ALSO BE INCLUDED IN THE APPROPRIATE SPACE PROVIDED FOR EACH BUDGETED LINE ITEM OR CATEGORY

FOR BUDGET NARRATIVE ASSISTANCE, PLEASE REFER TO SECTION III.

III. This section covers **BUDGETING AND NARRATIVE BEST PRACTICES**. Once you have created a budget category line item, complete the information as identified below, in USD currency, and hit the **Save** button.

PERSONNEL BUDGET & NARRATIVE

- ✓ Identify and itemize each individual employee/staff member of your organization working on the project, their name, and position/job title in individual line items
- ✓ Input annual salary in whole dollars → Hourly rates based on 2,080 hours per year (40 hours per week for 52 weeks) will automatically be calculated based on the annual salary entered
- ✓ Specify the number of hours they will dedicate to this project in the Project Hours box
- ✓ Enter the fringe rate (if applicable) to be applied to each staff member working on the project
- ✓ Enter a description of the work to be completed by each position budgeted for the project and how the work of each position will support the purpose and goals of the overall project

Enter the fringe rate as a percentage instead of its decimal equivalent (i.e. if the rate is 25.9%, enter 25.9 not 0.259) → The fringe total dollar amount will be calculated automatically

Staff Name*	Jackie Smith							
Position	Program Director							
Apply to Year(s)								
	Annual Salary	Project Hours	Hourly Rate	LOE (%)	Project Salary	Fringe (%)	Fringe Amount	Total Personnel
Budget	\$72,000	540.00	\$34.62	26.00	\$18,692.31	25.00	\$4,673.08	\$23,365.38
Save	Save and Close		Cancel					

The level of effort [Maximum: 100% per year] will be calculated automatically based on Project Hours entered for each staff member.

NON-EMPLOYEES, CONSULTANTS, OR CONTRACTORS WORKING ON THE PROJECT SHOULD BE LISTED SEPARATELY IN THE CONTRACTUAL SERVICES CATEGORY OF THE BUDGET.



- Each employee listed works for the grantee organization (not a third party or contractor)
- Provide gross salary before taxes only
- Salary and fringe must be itemized by staff member/line item

TRAVEL BUDGET & NARRATIVE

- ✓ Itemize each type of travel requested in the appropriate travel subcategories. Do not combine trips together into a single lump sum that covers multiple travel types
 - If travel to multiple locations is required, each destination should have their own line item under each applicable travel subcategory
- ✓ Specify the purpose and destination for the travel item, unit type, and the quantity of units requested
- ✓ Budget items using the basis as described next to budget subcategory → i.e. “Domestic Airfare” should be budgeted on a “Roundtrip Flight” basis
 - In addition to the above criteria, the subcategories including Rental Cars, Lodging, Meals must include the days/duration of the trip in order to complete these sections
- ✓ Briefly describe the purpose of the travel and the assumptions (including destinations, if applicable) used in estimating the cost of all travel that the applicant is paying for directly

If the type of travel does not fall within one of the subcategories listed, include that item in the Other Direct Costs category with the appropriate units and quantity [Such costs include Parking, Boat/Ferry Fares, Helicopter Trips, etc.]

DO NOT INCLUDE THE TRAVEL COSTS BEING PAID FOR BY SUBRECIPIENTS, CONTRACTORS OR OTHER THIRD PARTIES

THESE SHOULD BE INCLUDED IN THE CONTRACTUAL SERVICES BUDGET CATEGORY AND INCORPORATED IN THE APPLICABLE SUBAWARD OR CONTRACT BUDGET ITEM

Lodging – Per Night

Purpose/Destination*

Washington, DC for Kick-Off Meeting and Site Visit in January 2020.

➤
Apply to Year(s)

	Unit Cost	Quantity	Total Cost
Budget	\$181.00	2	\$362.00

Save
Save and Close
Cancel

Narrative Sample: Jackie Smith will travel to Washington D.C. to meet with NFWF program staff for project kick-off meeting and planning. Meeting will take place over 3 days, so two nights are budgeted. Costs are estimated based on allowable GSA rates and cursory searches for hotel rooms for one person.



- *For Mileage, Lodging, Per Diem, Meals & Incidentals, use GSA.GOV as a guide for allowability and reasonableness.*
- *Provide economy class, round trip airfare rates*
- *If travel destinations have yet to be determined, please indicate so in budget and narrative and explain the basis for cost estimates (previous projects experience, recent searches, etc.)*

EQUIPMENT BUDGET & NARRATIVE

- ✓ Itemize each piece of equipment to be purchased for this project in their own line item
- ✓ Identify the item name, the quantity of items budgeted for purchased, and the unit cost for each
- ✓ State the intended purpose of each item as it relates to project goals, and how the estimated costs were determined
- ✓ Equipment costs should only include the costs to purchase new equipment needed to complete the project
- ✓ If available, please upload equipment quote during proposal submission or submit to your Grants Administrator

EQUIPMENT IS DEFINED AS TANGIBLE PROPERTY HAVING A USEFUL LIFE OF MORE THAN ONE YEAR AND A PER-UNIT ACQUISITION COST OF \$5,000 OR MORE. ITEMS NOT MEETING THESE CRITERIA SHOULD BE ITEMIZED IN THE MATERIALS AND SUPPLIES CATEGORY OF THE BUDGET.

Equipment			
Item Name*	Excavation machines		
Description	Excavation machines for sites in Chesapeake Bay.		
> Apply to Year(s)			
	Quantity	Unit Cost	Total Cost
Budget	2	\$10,250	\$20,500
Save	Save and Close	Cancel	

Narrative Sample: Excavation machines are needed during extensive restoration activities that requires the clearing and removal of thick vegetation and land at the three work sites. The equipment will enable us to complete work quickly and efficiently and saves funds by eliminating the need to hire large work crews. Quote and rent vs. buy analysis attached to proposal.



- Existing equipment already owned by the applicant should not be included in this section
- Costs for equipment being rented should be included in the Other Direct Costs budget category

MATERIALS & SUPPLIES BUDGET & NARRATIVE

- ✓ Itemize each item to be purchased for the project
- ✓ Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used
- ✓ Specify the **quantity** and **unit cost** for each item
- ✓ Briefly describe requested supplies and their intended purpose in relation to project goals → quantities may be estimated if not known at the time of applications, but provide a basis for this estimate in the narrative i.e. past projects of similar scope and size

MATERIAL AND SUPPLIES ARE DEFINED AS TANGIBLE PROPERTY NOT MEETING THE CRITERIA OF EQUIPMENT

Materials and Supplies

Item Name*	Native Grass Seed		
Purpose	Grassland Restoration		
Unit of Measure	Per Bag		

➤
Apply to Year(s)

	Quantity	Unit Cost	Total Cost
Budget	100	\$5.25	\$525.00

Save
Save and Close
Cancel

Narrative Sample: 100 bags of native grass seed will be purchased as a part of the grassland restoration aspect of the project as a direct benefit to the land, riparian areas, and native species. Costs are estimated based on a previously completed project similar in scope and size.



- *Routine materials/supplies for your organization's operational needs should not be included here, only those specific to the project*
- *If exact quantities of supplies has yet to be determined, please still use the quantity function in the budget and indicate estimates are used in narrative. Explain the basis for cost estimates (previous project experience, recent searches based on scope, etc.)*

CONTRACTUAL SERVICES BUDGET & NARRATIVE

SUBAWARD	CONTRACT
Transfer of programmatic responsibility to another organization, with measurable performance goals related directly to the primary award	A party is required to deliver a product or service in exchange for compensation

- ✓ Select the appropriate agreement type → subaward or contract
- ✓ Itemize each contractual services cost budgeted for this project per agreement
 - **DO NOT LUMP MULTIPLE SUBAWARDS INTO ONE LINE ITEM**
- ✓ If you have not identified the specific contractor or subrecipient who will be conducting the required work, input “TBD” in the Contractor/Subrecipient Name box
- ✓ For each Subaward or Contract, briefly describe the associated activities, scope of work or services to be provided and how the costs were estimated

Subcontract/Contract – Per Agreement

Contractor Name*	M.A.P. Consulting
Description	Development of mapping tool for coastal region salmon.

➤
Apply to Year(s)

	Total Cost
Budget	\$27,542.00

Save
Save and Close
Cancel

Narrative Sample: M.A.P. Consulting will be hired to develop a mapping tool for tracking salmon over course of the project. M.A.P. has extensive experience creating similar tools that our organization does not possess to complete this task in-house. Cost based on preliminary quote.



- *All cost associated with the Contract or Subaward should be included in the line item including Travel, Materials and Supplies, etc.*
- *NFWF budget approval does not constitute approval of Procurement methods*
- *NFWF expects applicants to follow their internal procurement processes for selecting third parties*

OTHER DIRECT COSTS BUDGET & NARRATIVE

- ✓ Itemize any additional costs that do not appropriately fit within any budget category listed above
- ✓ Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used
- ✓ Specify the quantity and unit cost for each item
- ✓ Enter a brief description of each budgeted cost item explaining the need for each item how it will further the objectives of the project, and how the cost estimation was determined

Other Direct Costs

Type*	Event Parking
Purpose	Parking costs for river cleanup
Unit of Measure	Per day

➤
Apply to Year(s)

	Quantity	Unit Cost	Total Cost
Budget	1	\$17.00	\$17.00

Save
Save and Close
Cancel



This category should contain items such as equipment rental, conference fees (facility rental, honorariums, and other participant costs) ad hoc services (sampling, waste removal), stipends, printing cost and shipping/ mailing fees.

INDIRECT COSTS BUDGET & NARRATIVE

- ✓ Indirect Costs are incurred for a common purpose, benefiting more than one objective project, or program, and cannot be easily assignable to the outcome, project or program specifically attaining the related benefits
- ✓ Refer to your organization’s NICRA (if applicable) in the “base” section to input the MTDC base in the explanation box.
- ✓ If the rate type is De Minimis, the expiration date is not required
- ✓ If you are including indirect costs in your budget request, please provide a narrative description identifying what the indirect request will be supporting (e.g., CEO salary, rent for lab space central to project site, etc.). Indirect cost narratives should include a statement of whether the applicant has ever had a NICRA. If the applicant has a NICRA, it shall include supporting documentation. Budgets without narrative descriptions for indirect costs may be rejected and/or returned to the applicant for further details and clarification.

PLEASE REFER TO NFWF’S INDIRECT COST POLICY FOR CLARIFICATION ON THE ALLOWABILITY AND APPLICATION OF INDIRECT COSTS

Explanation of Modified Total Direct Cost Base (MTDC)

NICRA Expiration Date

Rate Type*

> Apply to Year(s)

	Modified Total Direct Costs	Indirect Cost Rate (%)	Total Cost
Budget	\$23,365.38	25.40	\$5,841.35

Enter the Indirect Cost rate as a percentage instead of its decimal equivalent (i.e. if the rate is 25.4%, enter 25.4 not 0.254).

NOTE

The federal government has determined that a de minimis 10% indirect rate is an acceptable minimum for organizations without a NICRA, as such NFWF reserves the right to scrutinize ALL proposals with indirect rates above 10% for cost-effectiveness.

The final EXPANDED BUDGET will appear as follows, showing the budget details.

➤ Budget		
Collapse all		
		<u>Budget</u>
➤ <u>Personnel</u>		\$23,365.38
Personnel		\$23,365.38
Jackie Smith, Program Manager		\$23,365.38
➤ <u>Travel</u>		\$512.00
Domestic Airfare		\$0.00
International Airfare		\$0.00
Train- Per Ticket		\$150.00
Two Round Trip Tickets to Project Site		\$150.00
Rental Car- Per Day		\$0.00
Taxis – Per Trip		\$0.00
Mileage – Per Mile		\$0.00
Gasoline – Per Gallon		\$0.00
Per Diem (M&IE)		\$0.00
Lodging – Per Night		\$362.00
Washington, DC hotel for Kick Off & site visit		\$375.00
Meals (No M&IE) – Per Meal		\$0.00
➤ <u>Equipment</u>		\$20,500.00
Equipment		\$20,500.00
Excavation Machine		\$20,500.00
➤ <u>Materials and Supplies</u>		\$525.00
Materials and Supplies		\$525.00
Native Grass Seed		\$525.00
➤ <u>Contractual Services</u>		\$60,042.00
Contract – Per Agreement		\$27,542.00
M.A.P. Consulting		\$27,542.00
Subaward – Per Agreement		\$32,500.00
ACME International, River Cleanup		\$32,500.00
➤ <u>Other Direct Costs</u>		\$17.00
Other Direct Costs		\$17.00
River cleanup event parking.		\$17.00
➤ <u>Indirect Costs</u>		\$5,841.34
Indirect Costs		\$5,841.34
Salaries & Benefits, 9/30/20, Provisional		\$5,841.34
<u>Total Direct Costs</u>		\$104,961.38
<u>Total Indirect Costs</u>		\$5,841.34
<u>Total Costs</u>		\$110,802.72

For further questions, contact your Program Manager or Grants Administrator.