

# Supplemental Guidance for NOAA Restoration Center Applications

The information provided below is intended to **supplement**, not replace, the instructions provided in federal grant application forms and the Notice of Funding Opportunity (NOFO). This information should decrease common errors and confusion when filling out federal grant applications submitted to the NOAA Restoration Center.

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## Part 1- Application Submittal Guidance

### Required Registrations

Applicant organizations must complete and maintain three registrations to be eligible to apply for or receive an award. These registrations include SAM.gov, Grants.gov, and eRA Commons. All registrations must be completed prior to the application being submitted. The **complete registration process for all three systems can take 4 to 6 weeks**, so applicants should begin this activity as soon as possible. If an eligible applicant does not have access to the internet, please contact the Agency Contacts listed in Section VII of your funding opportunity for submission instructions.

See below for more detailed information on each required registration process. Additional information can be found on NOAA Fisheries Grant Application Process website here:

<https://www.fisheries.noaa.gov/national/funding-financial-services/grant-application-process>.

#### 1. System for Award Management (SAM.gov)

SAM.gov registration is required to do business with the U.S. government. After registering with SAM.gov, you will receive a 12-character Unique Entity Identifier (UEI) that you will use throughout the application process.

**We recommend allowing at least three weeks for initial SAM.gov registrations and at least two weeks for SAM.gov registration renewals.** Additional information on SAM.gov registration is available here: <https://sam.gov/content/entity-registration>

You must update your SAM.gov registration any time your entity's information changes. You must also renew and revalidate your entity's SAM.gov registration at least every 12 months from the date you last certified to and submitted the registration. The renewal process may take up to two weeks. Your SAM.gov account's primary point of contact will receive an email message alerting them to the renewal requirement at 60 days, 30 days, and 15 days prior to expiration. If you do not renew your registration by the deadline, it will expire.

#### 2. eRA Commons

After completing your SAM.gov registration and receiving your Unique Entity Identifier (UEI), you must register with eRA Commons and create several required user accounts. NOAA uses eRA Commons to process grant applications and manage grant awards.

**eRA Commons requires applicants to create one ORGANIZATIONAL PROFILE and two USER ACCOUNTS before submitting an application.** These requirements are described in detail below.

**We recommend allowing at least three weeks for eRA Commons registration.** This process can be completed concurrently with your Grants.gov registration. Additional information on the eRA Commons registration process is available here:

<https://www.commerce.gov/ocio/programs/gems/applicant-and-grantee-training>.

After creating an overall account for your "institution", which may be for your organization or yourself as an individual, eRA Commons requires you to set up at least two user accounts: one Signing Official (SO) account and one Program Director/Principal Investigator (PD/PI) account.

- The Signing Official (SO) user account must be assigned to an individual with signature authority to legally bind the organization in grants administration matters. The SO will receive 4-5 emails throughout the registration process.
- The Program Director/Principal Investigator (PD/PI) account must be assigned to an individual with primary responsibility for the project(s) described in the grant application. The eRA Commons User ID (Username) for the PD/PI must also be listed on the SF-424 form for item 4 (Applicant Identifier).

Your SO and PD/PI user accounts must be active before you submit an application. Both accounts can be assigned to the same individual if appropriate.

### 3. Grants.Gov

After completing your SAM.gov registration and receiving your Unique Entity Identifier (UEI), you must complete a one-time registration process with Grants.gov. Grants.gov is a government-wide portal used to solicit and accept grant applications.

**We recommend allowing at least two weeks for Grants.gov registration.** This process can be completed concurrently with your eRA Commons registration. Additional information on the Grants.gov registration process is available here: <https://www.grants.gov/applicants/applicant-registration>

## Application Submission Process

### Submitting Your Application

Submission due dates can not be extended because of registration delays. Submissions received after the due date will be considered late and will not be accepted.

As noted above, applicant organizations and individuals must register for three different Federal systems prior to submitting an application through Grants.gov (SAM.gov, eRA Commons, and Grants.gov).

Below is an overview of applying on Grants.gov. For access to complete instructions on how to apply for opportunities, refer to: <https://www.grants.gov/applicants/grant-applications/how-to-apply-for-grants>. For additional training resources, including video tutorials, refer to: <https://www.grants.gov/applicants/applicant-training.html>.

Applicants can apply online using Grants.gov Workspace. Workspace allows a grant team to simultaneously access and edit different forms within an application. Forms can be filled out online or offline. An application may be submitted through Workspace by clicking the Sign and Submit button on the Manage Workspace page, under the Forms tab. Grants.gov recommends submitting your application package **prior to the closing date** to provide you with time to correct any potential technical issues that may disrupt the successful submission of an application. Submitting an application by mail that meets the post-mark deadline listed in the NOFO *may* be an option for some competitions, if Grants.gov has not confirmed your submission. **Do not wait until after your local post office or delivery service has closed on the due date to submit your online application**, in case you need time to submit a paper application. Please check the submission details in your specific funding opportunity, since some NOFOs do not accept paper applications.

When you attach documents to the Grants.gov application, we recommend that you:

- Convert all your attachments to PDF.
- Adhere to the order of attachments and page limits noted in the NOFO.
- Avoid creating PDF “portfolios” or “bundles,” as any attachment that contains a file within a file cannot be read by the reviewers.

To ensure that your application package will be successfully submitted to NOAA, we recommend that you

- Limit application attachments to 100MB
- Limit attached file names to 50 characters or less.
- Limit the use of special characters in file names. Grants.gov is able to accept many common special characters in file names, but using them is a potential reason to have your application rejected by the system.
- Do not attach multiple documents with the same name.
- Remove any security protections from your files.

## Submission Checklist for eRA Requirements

Below is a summary checklist of the items discussed in this document. All items below should be checked before you submit your application in Grants.gov.

- ☐ SAM.gov Registration and approved UEI
- ☐ eRA Commons Registration
- ☐ Grants.gov Registration
- ☐ PD/PI Account Created
- ☐ PD/PI Commons ID (Username) entered exactly on Box 4 on the SF-424
- ☐ UEI entered exactly on Box 8c. of the SF-424
- ☐ Congressional District formatted correctly (ex. VA-001)
- ☐ All PDFs flattened
- ☐ File sizes are less than 100 MB
- ☐ File page sizes are 8 ½” x 11”
- ☐ File names are shorter than 50 characters (including spaces)
- ☐ File names do not include invalid characters (&, diacritical marks)

If you have any questions, please reach out to the eRA HelpDesk or the Agency Contact listed in your notice of funding opportunity.

## Submission Validation

The Grants.gov and eRA Commons validation processes for a submitted application can take up to two business days after submission. Only validated applications are sent to NOAA to review. **To ensure successful submission of an application, we strongly recommend that you submit a final and complete application at least two business days prior to the submission deadline.**

Grants.gov and eRA Commons will not accept submissions if the applicant has not been authorized or if credentials are incorrect. Submissions may also be rejected if:

- The Project Director/Principal Investigator (PD/PI)’s account username within eRA Commons is not provided on the SF-424 form for item 4 (Applicant Identifier).

- The Universal Entity Identifier (UEI) from SAM.gov is not provided on the SF-424 form for item 8.c (UEI).
- The Congressional District is not entered in the correct format on the SF-424 form for item 16 (Congressional Districts). The correct format is: [State Abbreviation]-[three digit district number]. For example, Virginia's 1<sup>st</sup> Congressional District would be listed as VA-001.
- PDF files are not flattened. To flatten a fillable PDF, you can use the "Print to PDF" function from any web browser or PDF reader application.
- File sizes exceed 100 MB.
- Page sizes are greater than 8.5x11.
- File names exceed 50 characters (including spaces).
- File names include special characters.

After you submit your application, you will receive an automatic acknowledgment of receipt that contains a Grants.gov tracking number. This notification indicates receipt by Grants.gov only, not receipt by NOAA. Applications submitted through Grants.gov will be accompanied by FOUR automated responses

- 1-Grants.gov Submission Receipt;
- 2-Grants.gov Submission Validation Receipt for Application;
- 3-Grants.gov Grantor Agency Retrieval Receipt for Application;
- 4-Grants.gov Agency Tracking Number Assignment for Application).

In addition to the Grants.gov automated notification messages, you may receive automated email notifications of any errors or warnings identified by eRA Commons. You must resolve all eRA Commons errors prior to the application due date in order for the application to be processed.

Once an electronic application is accepted in eRA Commons, you will receive an additional automated notification from eRA Commons that the completed application was received and that an application number will be assigned.

You should save and print the proof of submission validation messages from both Grants.gov and eRA Commons. If you do not receive an acceptance message from both Grants.gov and eRA Commons, you should follow up with the agency contact listed in VII to confirm NOAA's receipt of the complete submission.

## Grants.gov Resources and Help Desk

The Grants.gov Support Center is open 24 hours a day, 7 days a week (except Federal holidays), to help you with issues regarding Grants.gov. They can be reached by email at [support@grants.gov](mailto:support@grants.gov) or by phone at **1-800-518-4726**. The Grants.gov website contains substantial information in [online resources](#) and an [FAQ](#) for applicants. The grants.gov staff can assist with troubleshooting if you are experiencing technical difficulties before the deadline, but they will not provide permission to submit a late application.

## eRA Help Desk

The eRA helpdesk is available monday through friday daily from 7 am to 8PM EST. You can reach them by phone at: (866) 504-9552 or (301) 402-7469 or submit a web ticket for help here: <https://www.era.nih.gov/need-help>.

## Forms Guidance

Official forms guidance is available on Grants.gov under the [Forms](#) menu, and by holding your mouse over the form fields. The following information is optional guidance specific to the NOAA Restoration Center. Following this guidance will help us review your proposal more effectively.

### SF-424 – Application for Federal Assistance

- Field 4 - PD/PI Commons ID (Username) entered exactly
- Field 8c. - UEI entered exactly
- Field 16 -Congressional District formatted correctly (ex. VA-001)
- Field 15 - Please choose a concise name including a location and restoration type, if possible. Do not use a generic name such as “Coastal Habitat Restoration Project” Or “[Title of the NOFO] Restoration Project.” An example of a helpful title is “[Site Name] Wetland Restoration, Phases 1 and 2”;
  - *Helpful tip:* Do not make the “Descriptive Project Title” too descriptive! Additional information only clutters the documents we use to organize the review.
- Field 17 - Choose a start date that is the **first of the month**, and an end date that is the **last day of the month** for the requested award period.
- Field 18 - Enter the full **requested federal dollar value from NOAA under this competition** (NOT all your federal funds), and any matching funds you are offering (see definitions in the Budget Glossary). The amounts entered should be the same as the total of Section B on the SF-424A, and should be whole dollar amounts.
  - *Helpful tip:* Do not add leverage in this field or anywhere on the federal forms.
- Field 19 - Review the [State Single Point of Contact list](#) (this may change in each new administration), determine if you need to send your application to a state contact, and select a or b. If your state is not on the list, select b.
  - *Helpful tip:* If you have any questions, contact the official listed in section VII of the funding announcement.
- This form requires two contacts within your organization.
  1. Field 8f - The “person to be contacted on matters involving this application” is a project manager or primary investigator.
  2. Field 21 - The Authorized Representative should be the person designated as Authorized Organization Representative in Grants.gov by your organization’s E-business Point of Contact<sup>1</sup> during the registration process. The contact information, including email, in this field should be for the Authorizing Representative. ***The document is signed and submitted by the Authorized Representative.*** Only the Authorized Representative will receive official communications concerning your

### BUDGET GLOSSARY

**FEDERAL REQUEST:** Your request from NOAA under the current competition. Allowable costs are described at [2 CFR 200.403](#).

**NON-FEDERAL MATCH:** Cost-sharing or Matching costs are described at [2 CFR 200.306](#). They must be used during the award period. Allowable costs are defined the same as the federal request.

**LEVERAGE:** Funds contributing to completion of the project which are not being proposed as non-federal match.

**OBJECT CLASS:** Cost category listed on the SF-424A form, Section B.

**MULTI-YEAR AWARD:** An award that is 2 years or longer, and the funding is distributed in 2 or more increments over the life of the award.

<sup>1</sup> This role was established when you registered in the [System for Award Management](#).

application. (If this document is revised during award negotiation outside of Grants.gov an ink signature from the authorized representative will be required.).

### Project Abstract Form (optional)

- A project abstract form may be included in your application package as an optional or required form (see the NOFO you are responding to). This is an additional form within the SF-424 family.

### SF-424A – Budget Information for Non-Construction Programs

- The SF-424A form should only include the NOAA federal request and committed match. If your proposed period of performance exceeds one year, please separate each year's request, both for federal funds and for committed match. Project leverage should not be included on this form.
- The "Object Classes" listed in Section B on this form are the categories that the applicant should use to structure the budget information provided in the Budget Narrative (see below).
- Please enter only whole dollar amounts on this form. The dollar amounts on the SF-424A should match the totals for each budget category in the Budget Narrative and the totals on your SF-424.
- The SF-424A is the correct form to use for applications to our program, even for projects that use construction equipment, because ***our program is considered a non-construction program.***
- If an award is issued, the approved SF-424A becomes the official grant budget.
- Section A (Budget Summary) is important because your function/activity entries in column (a) become your column headers in Section B. Enter one function/activity row for federal request (column e) and a second row for non-federal matching funds (column f), if relevant, to set up the column headers in Section B. Our Assistance Listing (formerly Catalog of Federal Domestic Assistance) Number is 11.463.
- Section B (Budget Categories) of the SF-424A is the portion of this form most helpful to proposal reviewers. The column headings self-fill from Section A. Please enter your total NOAA request in the first column, and your total non-federal matching funds allocated to this grant in the second column. A description of the Object Classes is provided in the Budget Narrative Guidance below. In some funding opportunities, a request for funding separated into increments may require you to enter one column for each year's federal request and one column for each year's matching funds. A second page may be needed.
- Section C (Non-federal Resources) – Please enter only the proposed non-federal match.
- Section D (Forecasted Cash Needs) – If you are uncertain about the division between quarters for your 1<sup>st</sup> year of funding, please divide your funds into four equal quarters.
- Section E (Budget Estimates of Federal Funds Needed for Balance of the Project) – If all your funds will be expended in the first year, please enter \$0 in this section. The funding shown here is part of your full request in Sections A and B. While this section is titled "Federal Funds," you may enter any matching funds you plan to spend in future funding periods in a row separate from your federal request.
  - *Helpful tips:* Funds in this section would be the funds you plan to expend after the first year. In this section ONLY, the first year means the second year of funding, the second year is the third year, etc. This is true because it is focused on FUTURE funding needs (beyond year one).
- Section F (Other Budget Information) – In the remarks section, briefly describe how you calculated your indirect rate.
- A [sample SF-424A](#) has been included at the end of this document.

### SF-424B – Assurances- Non-construction Programs

- This form must be signed by the Authorized Representative.

## CD-511 – Commerce Department Certification Regarding Lobbying

- This form requires an award number. Please enter “000” as you do not have an award number at the time of application to the NOFO.
- This form must be signed by the Authorized Representative.

## Part 2- Developing a Proposal Budget

### What Should a NOAA Restoration Center Budget Include?

Requirements for your application and budget are described in the NOFO. The following are general recommendations, which may or may not include the requirements in the NOFO. Providing the following four elements is a helpful way to describe specific project costs<sup>2</sup> requested under the award and describe the overarching project budget. If you have questions about the allowability of a cost, we suggest consulting with the Point of Contact in the NOFO and/or 2 CFR 200, allowable costs.

1. Budget Narrative (required)
2. SF-424 and SF424A (required)
3. A summary table describing your budget (recommended). See more details below.
4. Supplemental budget details (recommended, if needed). See more details below.

Funding opportunities will describe the allowable length of the award. You will be asked to present your budget in annual increments, especially when NOAA plans to make a multi-year award. Each year should begin with your award start date. When you select your award start date, consider species-specific work windows and NOAA’s award timeline.

### Understanding Allowable Match and Leverage

**Match** is defined in the Code of Federal Regulations<sup>3</sup>. This guidance defining what is allowable applies to all federal funds. ***Applicants should include match information in the budget narrative and standard forms for the application, if the competition requires it.*** Any voluntary match, but not leverage, will be considered a match commitment for projects that are recommended for funding. In competitions where match and leverage are considered equally, please note that match must be administered to the same standards as your federal grant funds, and consequently designating funds as leverage will reduce administrative burden.

Project costs are allowable match if:

- you keep records to verify the costs
- costs are not claimed as match to another federal award
- costs are allowable, necessary and reasonable to accomplish the project
- the funding source is non-federal (and has never been federal)
- the funds will be spent by the award end date and within the award period, unless preaward match is requested

**Leverage** is all project costs that do not meet the requirements for allowable match, and/or costs that meet the requirements for allowable match, but are not being claimed as match on the proposed project. ***Applicants should provide information about project leverage in their project narrative*** to help the Restoration Center understand the full project costs and how you intend to meet those costs to complete your project. Some

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<sup>2</sup> “Costs” and “charges” are used interchangeably throughout this document.

<sup>3</sup> See 2 CFR 200.306 for additional information and exceptions.

competitions may ask for leverage as a component of an evaluation criteria for that funding opportunity. Leverage details should include the funding source, amounts, and a brief description of the project activities, or project phase the funds will support. An object class breakout of leverage costs/funds is not required. Below is an example for how leverage can be referred to in the Project Narrative:

### Project Leverage - \$500,000

To fully fund the cost of the project and make this project whole, additional funding leverage has been obtained, from the U.S. Fish and Wildlife Service and an anonymous donor, to assist with the restoration projects. The U.S. Fish and Wildlife service has committed \$200,000 for the design and permitting phase of this project. The anonymous donor has committed \$300,000 for subcontracts associated with Community Outreach and Stakeholder engagement. This totals \$500,000 in leverage that will make it possible for the project to go to completion.

The following table includes frequent situations encountered by Restoration Center applicants (e.g. an application that requests funds for design and/or implementation of a habitat restoration project). You can also discuss proposed matching and leverage funds with the contact listed in the funding opportunity, including whether or not match is required for the competition.

| Restoration Project Match and Leverage Examples: An indicator "(L)" as part of an unallowable match entry indicates the cost can be described as leverage in an application. Most allowable match costs could be included as leverage if you wished to reserve those costs as match for another grant application. |   |   |
|--|---|---|
| Allowable Match  | Unallowable Match   | Reasoning   |
| A grant for project construction from a <i>state</i> agency.   | A grant for project construction from <i>US Fish and Wildlife Service</i> (L)<br><br>OR<br><br>State funds through the Pacific Coastal Salmon Recovery Fund (L) | Matching funds must be non-federal. Funds remain federal, even if awarded to a state or local government first. If you are unsure about the initial source of funding, we recommend you check with your funder.<br><br>"PCSRF" funds are appropriated to a federal agency (NOAA) and remain federal even after awarded through a state program. For an example of federal funds that are allowed to be used as match to federal grants, see the regulations governing Community Development Block Grants at 24 CFR 57.201(g). Exceptions may be made for some kinds of Bonneville Power Administration funds. |
| A non-federal grant received for the project, during the NOAA award, and <i>spent during</i> the NOAA award period.  | A non-federal grant received for the project during the NOAA award period, but <i>spent after or before</i> the NOAA award period. (L)                          | All federal funds and matching funds must be spent during the NOAA award period, as established by your application or later revisions.<br><br>It is possible to have pre-award match approved, provided the matching costs meet all the other rules pertaining to match. Allowable match incurred within 90 days prior to the start of the award is allowed without prior approval.  |
| A <i>volunteer</i> participates in planting or invasive species control after the site is restored.  | A <i>federal employee</i> participates in planting or invasive species control after the site is restored. (L)  | Federal employees are paid with federal funds. A federal employee's time is only match if their participation is outside work hours. Federal employee participation can be included as leverage.  |

|   |   |  |
|---|---|--|
|   |   | The dollar value of any in-kind match should be established and supported by appropriate documentation.  |
| Land purchased before or during the award period for the purpose of restoration under the current award.  | Conservation land purchased nearby.<br><br>OR<br><br>Value of land being restored when the private owner retains ownership. (L) | Match must be necessary to complete the project. Other requirements like a current appraisal and/or deed restriction may be needed. An off-site land purchase may not be necessary to complete the restoration.<br><br>Approval for pre-award match may be required (see above). The recipient will need to document how the funds meet all the requirements in 2 CFR 200. Unprotected privately owned land may not be eligible as match. (Some exceptions may apply if the recipient can meet requirements such as a current appraisal and/or deed restriction.)  |
| Funds from private donors to support restoration design and construction.   | The cost of a fund-raising event held by a private donor. (L)   | While some fundraising costs are allowable (see 2 CFR 200.442), entertainment costs (2 CFR 200.438) and alcohol (2 CFR 200.423) are not allowable costs. Consequently, even fundraising specifically for the project in question is likely to be an unallowable cost.  |
| Indirect costs calculated based on matching funds.<br><br>OR<br><br>Indirect costs calculated based on the NOAA request, and waived by the recipient. | Indirect costs incurred by the recipient organization by people not working on the grant project.                               | Indirect costs are real costs necessary to complete your grant-funded project. You wouldn't be able to conduct your project if you couldn't afford your electricity bill. Consequently, the indirect costs calculated based on your direct cost matching funds are allowable match.<br><br>Unrecovered indirect cost means the difference between the amount charged to the federal award and the amount which could have been charged to the federal award based on the applicant's approved indirect cost rate. Any unrecovered indirect costs are also allowable match. However, match does still have to be related to the project, so indirect costs calculated on non-project-related direct costs aren't eligible match.<br><br>Note that including indirect costs on cost sharing requires prior approval from NOAA. |

## Budget Narrative Guidance

All applications must have a detailed Budget Narrative explaining the appropriateness of the federal (NOAA) request and non-federal match expenditures (if any) for their project by Object Class. The body of the Budget Narrative should explain and justify the federal and non-federal expenditures, and may include supplemental tables if space allows. The narrative should include only your NOAA request and non-federal matching funds for this application. Other funds contributing to the project (leverage) may be explained as part of the project narrative, and/or supplemental budget details.

The Budget Narrative must fully describe the budget, with a level of detail that enables reviewers to understand how you determined your costs. It is most helpful to discuss each expense by Object Class in the order they appear on the SF-424A form (Section B). Include both the federal request from NOAA under this competition

and any non-federal match, even if the amount requested for the Object Class is \$0. The Budget Narrative requires the same level of detail for the federal request from NOAA and non-federal matching fund dollar amounts. Please consult the [example Budget Narrative](#) to view the suggested format and level of expected detail.

### Guidance by Object Class

The following are *highlights* from the Budget Guidelines ([link to full guidance](#)), provided by NOAA's Grants Management Division, to help you determine the appropriate level of detail for the Budget Narrative. The term "Object Class" comes from Section B of the SF-424A.

- a. **Personnel:** Include annual salary, wage, and hours or percent of time committed to project for each person by job title. Also, provide a justification/description of each position that relates each position specifically to project objectives. The personnel column should be used for payroll staff only. Any contractors working on the project should be listed under Contractual.
- b. **Fringe Benefits:** Identify benefits by individual, and show a calculation for how the rate is calculated if the rate is  $\geq 35\%$  of the associated salary. Any budget that includes Personnel costs must also include Fringe Benefits. If personnel salary is listed but fringe benefits are not included, applicants must explain, at minimum, how payroll taxes will be covered (e.g. by match).
- c. **Travel**<sup>4</sup>: Provide a reason for travel, and breakdown of travel costs (per trip) including destination, duration, type of transportation, estimated cost, number of travelers, lodging, mileage rate, estimated number of miles, and per diem.
- d. **Equipment:** List any single piece of non-expendable, tangible personal property  $\geq \$10,000$ , that has a useful life of greater than one year (i.e. ATV, hydro-seeder). Include a justification for the need for the equipment. Requests for equipment will be evaluated on how strongly tied the equipment is to achieving the award purpose and on cost-effectiveness after a lease versus buy comparison is completed.
- e. **Supplies:** Describe any planned purchases of items  $< \$10,000$  per item needed for restoration or administrative work. For supplies totaling  $\geq \$10,000$  (or 5% of the award, whichever is greater), explain the type of supplies to be purchased, provide a [breakdown of supplies by quantity](#), and estimated price per unit. Indicate the basis for the cost estimate.
- f. **Contractual:** Applicants must follow procurement standards set forth in 2 C.F.R. § 200.317-200.327. Please list each contract as a separate item. For each contract, provide the contractor name (if the contractor has already been selected), cost breakdowns (separate budget breakdowns are required for contracts over \$250,000), and describe products/services to be obtained/conducted by the contractor(s). Be clear about how each contractor was (or will be) selected (as defined in 2 C.F.R. § 200.320), such as through competitive bid or sole source based on, for example, expertise or unique knowledge. For contracts that are not yet in place at the time of submitting the proposal, the budget narrative must include an explanation of how contractual costs were estimated and what procurement methods they will use to select contractors. A Special Award Condition (SAC) will be applied to all awards that will determine contractors/subawardees during the award period. To fulfill the award condition, recipients will need to communicate with their FPO and GMD to submit a revision request when a contractor/subawardee that was not included in a proposal is chosen.
- g. **Construction:** Only charge construction costs for construction of buildings (e.g., greenhouse, educational center). List all other project-related construction costs as contractual labor.
- h. **Other:** List items, cost, and justification for each expense. **This category includes subawards, participant support costs, scholarships and various miscellaneous costs not included in other categories.** All subawards must include the name of the subrecipient (if they have been identified), the

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<sup>4</sup> Refer to the full guidance and 2 CFR 200.475 for a more detailed explanation of how to calculate travel costs, and restrictions related to foreign travel.

dollar amount including a cost breakdown by object class category, and a description of the scope of the work for the sub-recipient.

- i. Total Direct Costs: List the total for Object Classes a - h.
- j. Indirect Costs: List the costs required for organizational operation that cannot be easily associated with an individual project or program. See 2 CFR Chapter II, [Part 200.414](#). There are **two**<sup>5</sup> ways to claim these charges.
  - Obtain a Federally Negotiated Indirect Cost Rate Agreement (NICRA). A negotiated rate must be calculated prior to submitting your final proposal. Timelines for applying for a NICRA from NOAA or another federal agency are described in the [DOC Standard Terms and Conditions](#) part B.06.
  - If you do not wish to apply for a NICRA, please use the 15% de minimis rate of modified total direct costs (MTDC) identified in 2 CFR 200.414(f)<sup>6</sup>. MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, contracts, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for an applicant's indirect costs.
  - Please clearly show how you calculate your indirect costs, specifically showing how you calculate the MTDC if you are using the 15% de minimis rate of MTDC to determine your indirect costs.
- k. Totals of direct and indirect charges: list total combined direct and indirect charges described above. The total for all years and categories on the budget must match the totals on the SF-424A and SF-424.

### Summary Table

A summary table helps reviewers (and if funded, Federal Program Officers and Grants Specialists too) better understand your budget and prepares you to fill out Section B of the SF-424A. A summary table also helps applicants double check their budget. (Arithmetic errors are one of the most common issues that cause delays in negotiating final awards if a proposal is awarded funding.) Your summary table should include a detailed breakdown of the budget by SF-424A Object Classes (cost category) by funding year. Tables may include project phase and/or funding sources as well.

We have developed several examples of summary budget tables (see worksheets available for download on the Restoration Center's [applicant resources website](#) under 'Budget Templates'). This includes an "overview," a budget for a multi-year project, a budget for a proposal that includes multiple locations or phases of work, and budgets that show how external funds contribute to overall project costs.

If the summary table will fit within the page limit described for the Budget Narrative, include it there. If not, include it in the application's supplemental materials section. If you have other budget details that do not fit within the budget justification page limits, the details should be included in the supplemental materials and will count toward the supplemental materials page limit.

*Helpful tips:* For any summary included within the page limit of the Budget Narrative, **only** include the requested federal funds and match. Leverage should NOT be included in the summary table, or the budget narrative. We provide an example of a simple table below with the Budget Narrative Example.

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<sup>5</sup> Indirect costs can also be incorporated into other Object Classes as direct costs (i.e. Other, Personnel) as long as they are justified in the budget narrative and meet all Office of Management and Budget (OMB) prescribed cost principles including being reasonable, necessary, allocable, and allowable. Make sure the way you attribute indirect costs is consistent between years, for multi-year awards.

<sup>6</sup> This method is included in the budget narrative example below.

## Tips for Checking Budget Accuracy and Completeness

- NOAA Agency Contacts listed in Section VII of the NOFO can answer questions as you develop the Budget Narrative.
- Total dollar amounts for the NOAA request and non-federal matching funds should be identical in the SF-424, SF-424A and Budget Narrative. **All numbers should be whole dollars with no cents.**
- Information provided in the descriptions for each Object Class should add up to the total amount of the federal request and non-federal matching funds for each Object Class.
- Create a spreadsheet to help you check the level of detail and accuracy in calculations provided in the Budget Narrative.
- Inserting short tables into sections of the Budget Narrative, rather than using words to explain the calculations of the NOAA request and non-federal matching fund amounts, is always more concise and can be helpful for reviewers trying to understand or assess your budget narrative. Whether you use sentences or tables, you must provide the same level of detail, which is listed in the [NOAA Budget Guidelines](#).
- Entities that use the 15% de minimis rate, in particular, should make sure that they have reviewed the definition of MTDC at 2 CFR 200.1 and applied that 15% rate appropriately. Double-check your calculations before submitting your proposal.

## Budget Narrative Example

Following this guidance will help you be more effective when writing your budget narrative, which will allow us to review your proposal more efficiently. The following structure includes the Object Class categories from the SF-424A, and we highly recommend that you use these categories. If your proposal is selected for funding during the review process, you will be required to provide a budget narrative structured by Object Class. The same level of detail is required for your NOAA request and non-federal match. Match is not required for all funding opportunities. We provide match in this example to show how you should include it if you are committing to non-federal match in your proposal.

If you are requesting funds for more than 1 year, please include a table that breaks down the costs, by object codes, over the number of years of the project. See an example below for a 3-year project. If you need additional guidance about the budget structure for an award request for more than 1 year of funding, we recommend you contact the person listed in Section VII. Agency Contacts, within the NOFO.

### Budget Summary by Year

|                     | Year 1<br>Federal<br>Request | Year 1<br>Non-federal<br>Match | Year 2<br>Federal<br>Request | Year 2<br>Non-federal<br>Match | Year 3<br>Federal<br>Request | Year 3<br>Non-federal<br>Match | Total<br>Federal<br>Request | Total<br>Non-Federal<br>Match |
|---------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------|-------------------------------|
| <b>Personnel</b>    | \$23,000                     | \$9,000                        | \$23,000                     | \$10,250                       | \$22,600                     | \$10,250                       | \$68,600                    | \$29,500                      |
| <b>Fringe</b>       | \$9,200                      | \$3,600                        | \$9,200                      | \$4,100                        | \$9,040                      | \$4,100                        | \$27,440                    | \$11,800                      |
| <b>Travel</b>       | \$0                          | \$0                            | \$500                        | \$0                            | \$500                        | \$1,230                        | \$1,000                     | \$1,230                       |
| <b>Equipment</b>    | \$7,000                      | \$13,000                       | \$0                          | \$0                            | \$0                          | \$0                            | \$7,000                     | \$13,000                      |
| <b>Supplies</b>     | \$5,000                      | \$4,003                        | \$23,000                     | \$0                            | \$0                          | \$0                            | \$28,000                    | \$4,003                       |
| <b>Contractual</b>  | \$190,833                    | \$158,333                      | \$158,334                    | \$158,333                      | \$190,833                    | \$343,334                      | \$540,000                   | \$660,000                     |
| <b>Other</b>        | \$616,819                    | \$700                          | \$100,900                    | \$700                          | \$10,000                     | \$700                          | \$727,719                   | \$2,100                       |
| <b>Total Direct</b> | \$851,852                    | \$188,636                      | \$314,934                    | \$173,383                      | \$232,973                    | \$359,614                      | \$1,399,759                 | \$721,633                     |
| <b>Indirect</b>     | \$39,250                     | \$26,345                       | \$37,150                     | \$26,007                       | \$38,491                     | \$53,942                       | \$114,891                   | \$106,295                     |
| <b>Total</b>        | \$891,102                    | \$214,981                      | \$352,084                    | \$199,390                      | \$271,464                    | \$413,556                      | \$1,514,650                 | \$827,928                     |

### Personnel (Federal Request), \$68,600

- John Doe, project manager, will provide 750 hours of work at \$36/hr for overall project management, supervision, and reporting. Mr. Doe's work will occur over 36 months. Total: \$27,000
- Alice Doe, technician, will provide 2080 hours of work at \$20/hr for technical support, field work, and pre- and post- project monitoring. Ms. Doe's work will occur over 36 months. Total: \$41,600

### **Personnel (Non-Federal Match), \$29,500**

- Maya Jones, project associate, will provide contract and construction management oversight. Ms. Jones will provide 500 hours of work at \$50/hr. Ms. Jones's work will occur over 36 months. Total non-federal in-kind match: \$25,000
- Administrative support that includes developing outreach materials, coordinating volunteers, billing, and maintaining project files and records will be carried out by Mary Smith, administrative assistant. Ms. Smith will dedicate 300 hours to this specific project at \$15.00/hr. Total non-federal match: \$4,500

### **Fringe Benefits (Federal Request), \$27,440**

- The fringe benefit rate is 40% of salary. \$10,800 covers benefits for John Doe and \$16,640 for Alice Doe. Total: 27,440
  - o The 40% fringe rate covers Paid Time Off (10%), Health Benefits (15%), Taxes (7%), 403b (6%), and Workers Compensation (2%).

### **Fringe Benefits (Non-Federal Match), \$11,800**

- The fringe benefit rate is 40% of salary. \$10,000 covers benefits for Ms. Jones. \$1,800 covers benefits for Ms. Smith. Total: 11,800
  - o The 40% fringe rate covers Paid Time Off (10%), Health Benefits (15%), Taxes (7%), 403b (6%), and Workers Compensation (2%).

### **Travel (Federal Request), \$1,000**

- Travel funding will be required for the project manager and biologist to travel to and from the NOAA Brook site to conduct fieldwork and supervise construction activities. Mileage expenses will be charged at \$0.50/mile and total mileage (10 round trips from City A to City B) for the project is estimated to be 2000 miles. Total: \$1,000

### **Travel (Non- Federal Match), \$1,230**

- Alice Doe, technician, will be presenting papers on the project techniques and final results at a major fisheries restoration conference in City A. Estimated airfare (from City B) (\$800), lodging (2 nights, \$100/night, total lodging \$200), food (\$40/day, total \$80), and car rental (\$50/day, total \$100) and gas (\$50). Total conference travel: \$1,230

### **Equipment (Federal Request), \$7,000**

- A hydroseeder will be purchased for survey work for this project. We are requesting \$7,000 towards the purchase of this equipment, which will continue to be used for habitat restoration after the completion of this project.

### **Equipment (Non-Federal Match), \$13,000**

- \$13,000 of the total cost of a used hydroseeder which is necessary for the project work will be covered by non-federal match. Other secured non-Federal funds will be used to pay for the hydroseeder.

### **Supplies (Federal Request), \$28,000**

- Purchase and use of expendable field supplies to complete the required pre and post implementation monitoring including: stream flow gauges, maps, sampling materials, and health and safety gear. Total: \$3,500
- Interpretive/Education exhibit design, construction, and installation to complete the education and outreach for this project. Total: \$1,500
- Native plants/trees will be purchased to revegetate the riparian area around the project site. A breakdown of the number, sizes, and costs is attached. Total: \$21,500
- A laptop computer will be purchased to record monitoring data in the field prior to and after completion of the project. Data will be recorded and analyzed using the laptop computer. Total: \$1,500

### **Supplies (Non-Federal Match), \$4,003**

- The applicant will purchase \$3,000 in software for the lap-top computer to collect and analyze data. Total: \$3,000
- The applicant will purchase \$1,003 in supplies related to volunteer management including those for health and safety of volunteers. Costs are calculated as ~\$10 in supplies per volunteer (100 volunteers), based on prior experience with volunteer planting days. Total: \$1,003

### **Contractual (Federal Request), \$540,000**

- One contractor will be hired to carry out construction activities associated with the NOAA Brook project. This includes funding for the project engineer, heavy equipment rental, heavy equipment operators, and project materials. Costs are estimated from 95% design plan and a full project budget is available in the supplemental budget details. The total construction costs are estimated at \$950,000, and our request is for half of those costs. The contractor will be selected competitively. Total \$475,000
- A contract will be awarded to State University. Dr. John Smith will implement pre- and post-restoration monitoring of fish populations in the marsh. Total: \$65,000

### **Contractual (Non-Federal Match), \$660,000**

- The County will provide half the construction costs described in the federal request (above) and in the full project budget in the supplemental budget details. Total: \$475,000
- The County will procure a bottomless arch culvert to be installed at the project site, and will contract out the work and materials for the culvert installation. Total \$185,000

### **Other (Federal Request), \$727,719**

- Boat usage and fuel- 5 days of boat usage are necessary for project management and monitoring in year 1. Costs are calculated at \$100/day for boat usage, and \$80/day for fuel. Total: \$900
- Funds in the amount of \$100,000 will be allocated to Mill City as a subawardee to oversee the Engineering & Design phases of this project, beginning in year 1. The City was chosen due to their status

as landowner and their proven project management experience demonstrated during the successful management of the [similar] restoration project:

- Contractual Object Class: Engineering & Design Services (to be competitively selected). Includes Phase 1 and 2 Environmental Site Assessments, historical investigation, project engineering and design: \$100,000
- Funds in the amount of \$616,819 will be allocated to Superb University's Urban Planning Department as a subaward to conduct a feasibility study as part of the master's degree program capstone project, beginning in year 1. The University was chosen due to their unique knowledge of the project site:
  - Personnel: \$6000  
2 Staff, a professor and graduate student, from Superb University's Urban Planning Department will complete the contracting work and community engagement on the final report associated with the feasibility study.
    - Prof. A will work 20 hours x \$150/hr = \$3000
    - Grad Student B will work 100 hours x \$30/hour = \$3000
  - Fringe: \$1200  
Fringe is calculated at 20% for each of the staff.
  - Contractual: \$529,164  
A contract will be competitively bid to complete the feasibility study, including a topographic survey, baseline chemical and ecological field work, conceptual plans and recommendations, and a final report. This cost estimate is based on previous, similar work.
  - **Total Direct: \$536,364**
  - **Total Indirect: \$80,455**  
We calculated indirect using the 15% of MTDC (15% of the sum of the direct costs (personnel, fringe and contractual)  $.15 \times \$536,364 = \$80,455$
  - **Total: \$616,819**
- Funds in the amount of \$10,000 will be allocated to 5 students (\$2,000 per student) for students from Superb University's Urban Planning Department to attend, present, and participate in meetings, conferences and professional development opportunities to share information about this project.<sup>7</sup>

#### **Other (Non-Federal Match) - \$2,100**

- One hundred volunteers will be recruited to plant riparian vegetation along NOAA Brook. It is estimated that the volunteer work will take 2 hours per person for a total of 200 volunteer hours, and the value of volunteer labor is estimated at \$10.50 / hr<sup>8</sup>. Volunteer work will occur over the 36 months of project implementation. Total non-federal in-kind match: \$2,100

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<sup>7</sup> These funds are considered Participant Support Costs and can not be included in Modified Total Direct Costs calculations.

<sup>8</sup> Reference 2 CFR 200.306 (e) to determine the value of cost sharing or matching services provided by volunteers

**Total Direct Costs:**   **Federal: \$1,399,759**  
                                   **Non-Federal: \$721,633**

**Total Indirect Costs:** **Federal: \$114,891**  
                                   **Non-Federal: \$106,295**

| Indirect cost rate calculation <sup>9</sup>   |                  |                   |                      |                   |
|---|------------------|-------------------|----------------------|-------------------|
| Rate = 15%  | Base Calculation |                   | Total Indirect Costs |                   |
|   | Federal Request  | Non-federal match | Federal Request      | Non-federal match |
| Sum of Personnel, Fringe, Travel, Supplies, Contracts and Other ( <i>excluding subawards, equipment and participant support costs</i> ) | \$ 665,940       | \$708,633         |                      |                   |
| Sum of Subawards (\$50K per subaward over \$50K)  | \$100,000        | \$0               |                      |                   |
| Total   | \$765,940        | \$708,633         | \$114,891            | \$106,295         |

*The indirect costs will cover x, y, and z.*

*\*\* If you are using a negotiated indirect cost rate (NICRA), it is still helpful to indicate in a sentence or two what the rate is intended to cover. This helps show us that the costs for similar activities and/or supplies are not requested in Direct Cost object class.*

**Total Costs:**       **Federal: \$1,514,650**  
                               **Non-Federal: \$827,928**

## Supplemental Budget Details Examples

### Example Supplies Detail

|                              |       | <i>Federal request</i> | <i>Non-federal match*</i> | <i>Federal request Total</i> | <i>Non-federal match Total*</i> |
|------------------------------|-------|------------------------|---------------------------|------------------------------|---------------------------------|
| Supplies                     | Rate  | # units                | # units                   |                              |                                 |
| Expendable Field Supplies    |       |                        |                           | \$3,500                      | \$1,003                         |
| Laser sampling device        | 80.00 | 1                      |                           | 80                           | 0                               |
| Stream flow gauges           | 75.00 | 9                      |                           | 675                          | 0                               |
| Maps                         | 50.00 | 20                     |                           | 1,000                        | 0                               |
| Flags                        | 1.00  | 360                    |                           | 360                          | 0                               |
| PVC for quadrats             | 10.00 | 40                     |                           | 400                          | 0                               |
| Nets                         | 5.00  | 27                     |                           | 135                          | 0                               |
| Health and safety gear       | 8.50  | 100                    | 100                       | 850                          | 1,003                           |
| Sign Design and Installation | 2     | 750                    |                           | \$1,500                      | \$0                             |

<sup>9</sup> See [2 CFR 200.68](#) for the complete description of allowable Modified Total Direct Costs.

|                                |     |       |       |                 |                |
|--------------------------------|-----|-------|-------|-----------------|----------------|
| Native trees/plants            |     |       |       | \$21,500        | \$0            |
| Trees                          | 100 | 50    |       | 5,000           | 0              |
| Shrubs                         | 25  | 200   |       | 5,000           | 0              |
| Fern                           | 10  | 200   |       | 2,000           | 0              |
| Red fescue                     | 8   | 120   |       | 960             | 0              |
| Switchgrass                    | 8   | 150   |       | 1,200           | 0              |
| Tussock sedge                  | 8   | 140   |       | 1,120           | 0              |
| Sweet flag                     | 8   | 150   |       | 1,200           | 0              |
| Gamma grass                    | 8   | 150   |       | 1,200           | 0              |
| Soft rush                      | 8   | 100   |       | 800             | 0              |
| Broad leaved cattail           | 8   | 100   |       | 800             | 0              |
| Marsh marigold                 | 5   | 148   |       | 740             | 0              |
| Cardinal flower                | 5   | 146   |       | 730             | 0              |
| Blue flag iris                 | 5   | 150   |       | 750             | 0              |
| Electronic Supplies            |     |       |       | \$1,500         | \$3,000        |
| Laptop                         | 1   | 1,500 |       | 1,500           | 0              |
| Computer software for analysis | 1   |       | 3,000 | 0               | 3,000          |
| <b>Total</b>                   |     |       |       | <b>\$28,000</b> | <b>\$4,003</b> |

*\*The table includes match which might not be necessary if you are not applying match to the project.*

### Example Contractual Costs Detail

Many restoration projects have a contractor's cost estimate that is developed with the restoration design. If you have this information, it may help reviewers understand how you calculated your costs, although it may be too long to fit within the page limits of the Budget Narrative. Documents like this can also be included in supplemental materials, if allowed by the NOFO. It is helpful for our Grants Management staff to see these costs by contract, rather than by Task, to match the information in the budget narrative.

| Task          | Task Description                                    | Year 1 Costs    | Year 2 Costs |
|---------------|---|-----------------|--------------|
| <b>Task 1</b> | <b>Data Collection &amp; Analysis</b>               | <b>\$40,000</b> | <b>\$0</b>   |
| A             | Survey / Base-mapping                               | \$7,000         | -            |
| B             | Ground Penetrating Radar Investigation              | \$15,000        | -            |
| C             | Hydraulic Modeling                                  | \$10,000        | -            |
| D             | Scour Analysis                                      | \$8,000         | -            |
| <b>Task 2</b> | <b>Sediment Sampling &amp; Management Planning*</b> | <b>\$25,000</b> | <b>\$0</b>   |
| A             | Sediment Management Plan                            | \$8,000         | -            |
| B             | Due Diligence Review                                | \$6,000         | -            |
| C             | Sediment Sampling                                   | \$11,000        | -            |
| <b>Task 3</b> | <b>Preliminary Design &amp; MEPA Review*</b>        | <b>\$40,000</b> | <b>\$0</b>   |
| A             | 40% Design  | \$18,000        | -            |
| B             | Alternatives Analysis                               | \$5,000         | -            |
| C             | Additional Hydraulic Modeling                       | \$5,000         | -            |

|   |   |                  |                 |
|---|---|------------------|-----------------|
| D   | MEPA Filing                                   | \$9,000          | -               |
| E   | Public Meeting                                | \$3,000          | -               |
| <b>Task 4</b>   | <b>Permitting</b>                             | <b>\$30,000</b>  | <b>\$10,000</b> |
| A   | 75% Design Permitting Plans                   | \$15,000         | -               |
| B   | Combined DEP 401/91 Permit                    | \$7,000          | -               |
| C   | Restoration Order of Conditions               | \$8,000          | -               |
| D   | Army Corps of Engineers 404 Permit            | -                | \$5,000         |
| E   | MA Office of Dam Safety Permitting            | -                | \$5,000         |
| <b>Task 5</b>   | <b>Final Design</b>                           | <b>\$0</b>       | <b>\$30,000</b> |
| A   | 100% Design Plans                             | -                | \$20,000        |
| B   | Technical Specifications                      | -                | \$10,000        |
| <b>Task 6</b>   | <b>Historical Documentation (Section 106)</b> | <b>\$15,000</b>  | <b>\$10,000</b> |
| A   | Phase 1 Survey & Reporting                    | \$15,000         | -               |
| B   | Consulting Party Coordination                 | -                | \$3,000         |
| C   | MOA Development & Execution                   | -                | \$7,000         |
| <b>Annual Project Costs</b>   |   | <b>\$150,000</b> | <b>\$50,000</b> |
| <b>Total Project Cost</b>   |   | <b>\$200,000</b> |                 |
| <i>Example provided courtesy of<br/>Massachusetts Department of Ecological Restoration.</i> |   |                  |                 |

#### Example Project Funders or Match Source Table

If including a table that includes leverage like this example below, do not include the table in the Budget Narrative. All leverage information and project funding information that is not part of the federal request or non-federal match commitment should be contained in the project narrative or supplemental materials section of your proposal.

| <b>Funder</b>                | <b>Amount</b>    | <b>Relationship to Award (Match or Leverage)</b> | <b>Organization Type (Federal, State, Private)</b> | <b>Project Phase (Feasibility, Design, Permitting, Construction)</b> | <b>Status (Confirmed/Pending/ Not Yet Applied)</b> |
|------------------------------|------------------|--|--|--|--|
| US Fish and Wildlife Service | \$30,000         | Match  | Federal Agency                                     | Design   | Confirmed  |
| Division of Marine Fisheries | \$430,000        | Leverage   | State Agency                                       | Design and Construction  | Pending  |
| Friends of Loch Ness         | \$160,000        | Leverage   | Private  | Construction   | Pending  |
| Fish Unlimited               | \$130,000        | Leverage   | Private  | Construction and Monitoring  | Pending  |
| Volunteer Time               | \$2,100          | Leverage   | Private  | Construction   | Pending  |
| Non-federal Indirect         | \$69,916         | Match  | Private  | All  | Confirmed  |
| <b>Total</b>                 | <b>\$822,016</b> |  |  |  |  |

## SF-424A Example

Below is an example SF-424A. See Grants.gov for SF-424A [forms and instructions](#). Applicants requesting funds for more than 1 year may be asked to submit an SF-424A with Section B columns for each year. Please consult with the person listed in Section VII. Agency Contacts, within the NOFO with questions. Please see the information in “[Understanding Allowable Match and Leverage](#)” when considering whether to include match on your SF-424A. It may not be helpful for all competitions.

[View Burden Statement](#)

### BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006  
Expiration Date: 02/28/2025

#### SECTION A - BUDGET SUMMARY

| Grant Program Function or Activity<br>(a) | Catalog of Federal Domestic Assistance Number<br>(b) | Estimated Unobligated Funds |                    | New or Revised Budget |                    |                 |
|---|--|-----------------------------|--------------------|-----------------------|--------------------|-----------------|
|   |  | Federal<br>(c)              | Non-Federal<br>(d) | Federal<br>(e)        | Non-Federal<br>(f) | Total<br>(g)    |
| 1. Restoration Project Funding            | 11.463   | \$ 1,514,650.00             | \$                 | \$                    | \$                 | \$ 1,514,650.00 |
| 2. Restoration Project Non-federal match  | 11.463   | 827,928.00                  |                    |                       |                    | 827,928.00      |
| 3.  |  |                             |                    |                       |                    |                 |
| 4.  |  |                             |                    |                       |                    |                 |
| 5. Totals                                 |  | \$ 2,342,578.00             | \$                 | \$                    | \$                 | \$ 2,342,578.00 |

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**SECTION B - BUDGET CATEGORIES**

| 6. Object Class Categories             | GRANT PROGRAM, FUNCTION OR ACTIVITY   |   |     |     | Total<br>(5)    |
|--|---------------------------------------|---|-----|-----|-----------------|
|  | (1)<br>Restoration Project<br>Funding | (2)<br>Restoration Project<br>Non-federal match | (3) | (4) |                 |
| a. Personnel                           | \$ 68,600.00                          | \$ 29,500.00                                    | \$  | \$  | \$ 98,100.00    |
| b. Fringe Benefits                     | 27,440.00                             | 11,800.00                                       |     |     | 39,240.00       |
| c. Travel                              | 1,000.00                              | 1,230.00  |     |     | 2,230.00        |
| d. Equipment                           | 7,000.00                              | 13,000.00                                       |     |     | 20,000.00       |
| e. Supplies                            | 28,000.00                             | 4,003.00  |     |     | 32,003.00       |
| f. Contractual                         | 540,000.00                            | 660,000.00                                      |     |     | 1,200,000.00    |
| g. Construction                        |                                       |   |     |     |                 |
| h. Other                               | 727,719.00                            | 2,100.00  |     |     | 729,819.00      |
| i. Total Direct Charges (sum of 6a-6h) | 1,399,759.00                          | 721,633.00                                      |     |     | \$ 2,121,392.00 |
| j. Indirect Charges                    | 114,891.00                            | 106,295.00                                      |     |     | \$ 221,186.00   |
| k. TOTALS (sum of 6i and 6j)           | \$ 1,514,650.00                       | \$ 827,928.00                                   | \$  | \$  | \$ 2,342,578.00 |
| 7. Program Income                      | \$ 0.00                               | \$  | \$  | \$  | \$ 0.00         |

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| SECTION C - NON-FEDERAL RESOURCES |                                       |               |               |                   |               |
|-----------------------------------|---------------------------------------|---------------|---------------|-------------------|---------------|
| (a) Grant Program                 |                                       | (b) Applicant | (c) State     | (d) Other Sources | (e)TOTALS     |
| 8.                                | Restoration Project Funding           | \$            | \$            | \$                | \$            |
| 9.                                | Restoration Project Non-federal match | 300,000.00    | 300,000.00    | 227,928.00        | 827,928.00    |
| 10.                               |                                       |               |               |                   |               |
| 11.                               |                                       |               |               |                   |               |
| 12. TOTAL (sum of lines 8-11)     |                                       | \$            | \$ 300,000.00 | \$ 227,928.00     | \$ 827,928.00 |

  

| SECTION D - FORECASTED CASH NEEDS  |                    |               |               |               |               |
|------------------------------------|--------------------|---------------|---------------|---------------|---------------|
|                                    | Total for 1st Year | 1st Quarter   | 2nd Quarter   | 3rd Quarter   | 4th Quarter   |
| 13. Federal                        | \$ 1,514,650.00    | \$ 378,650.00 | \$ 378,650.00 | \$ 378,650.00 | \$ 378,700.00 |
| 14. Non-Federal                    | \$ 827,928.00      | 206,982.00    | 206,982.00    | 206,982.00    | 206,982.00    |
| 15. TOTAL (sum of lines 13 and 14) |                    | \$ 585,632.00 | \$ 585,632.00 | \$ 585,632.00 | \$ 585,682.00 |

  

| SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT |                                       |                                |            |           |            |
|---|---------------------------------------|--------------------------------|------------|-----------|------------|
| (a) Grant Program   |                                       | FUTURE FUNDING PERIODS (YEARS) |            |           |            |
|   |                                       | (b)First                       | (c) Second | (d) Third | (e) Fourth |
| 16.   | Restoration Project Funding           | \$                             | \$         | \$        | \$         |
| 17.   | Restoration Project Non-federal match |                                |            |           |            |
| 18.   |                                       |                                |            |           |            |
| 19.   |                                       |                                |            |           |            |
| 20. TOTAL (sum of lines 16 - 19)  |                                       | \$                             | \$         | \$        | \$         |

  

| SECTION F - OTHER BUDGET INFORMATION  |                                      |
|---|--------------------------------------|
| 21. Direct Charges:   | 22. Indirect Charges: 15% de minimus |
| 23. Remarks: see budget narrative for indirect calculation including the MTDC calculation |                                      |

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