



BUDGET NARRATIVE

Notes: The Award budget controls. Any inconsistencies/discrepancies between the budget narrative and the Award budget are resolved in favor of the Approved Budget included in the Notice of Grant Award (NGA). If additional space is needed for any budget category table, please list the total cost for that category in the corresponding table and then complete and attach an itemized list using a blank budget table.

Recipient Name:

Project or Program Name:

Type:

FAIN:

Subrecipient Name, if applicable:

Project Workplan Name, if applicable:

Co-Funding Source Name, if applicable:

I. FUNDING SUMMARY

Total Amount of Pre-Award Costs Requested	
Total Amount of Direct Costs Requested	
Total Amount of Indirect Costs Requested	
Total Amount of Federal Funding Requested	
Total Amount of Co-Funding Being Provided	
Total Amount of Anticipated Program Income	
Total Project/Program Costs (including co-funding and program income)	

II. FUNDING JUSTIFICATION

Provide a brief summary of funding necessary to achieve the proposed scope of work. Summary should provide information regarding direct and indirect costs, potential co-funding if necessary to complete scope of work, and any program income earned during the period of performance.

III. PRE-AWARD COSTS

1. Amount requested as pre-award costs:
2. Which entity will be incurring the costs prior to award:
3. Please provide the date pre-award costs incurred:
4. Justification and purpose for incurring costs prior to award: (e.g., activities conducted and why those activities are/were needed prior to award).

IV. DIRECT COSTS

A. Personnel Costs:

Position/Role	Unit	# of positions	Unit Cost	% Time (devoted to project)	Quantity	Quantity Description	Total
Total Personnel:							

1. Provide a brief justification, including description of duties and responsibilities, for each position listed in the Personnel table above.
2. Describe whether the proposed compensation is consistent with that paid to other personnel engaged in similar work both within and outside your organization.
3. 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 automated time and attendance tracking systems with unique project specific tracking codes, will hours be tracked manually, or will another method be used).

B. Fringe Benefits:

Position(s)	Total Compensation (life of project)	Fringe %	Total Fringe Benefit (life of project)
Total Fringe:			

1. Describe the basis used for calculation of fringe benefits. Refer to Budget Preparation Guidance for additional information regarding fringe benefits.

C. Travel:

Purpose of Travel	Destination	# of Trips	# of Travelers	Item	Quantity or Rate	Unit Cost	Total
Total Travel:							

Provide description for Other Travel Item if selected in the table above:

1. Provide a brief justification indicating how proposed travel is needed to achieve the goals and objectives of the project or program.

D. Construction:

Note: For projects in which acquisition of real property is required, include costs for due diligence and acquisition in the Land Acquisition category below.

Budget Category	Item Name/Description	Unit Cost	Quantity or Rate	Total
Construction Management and Legal Expenses				
Architectural and Engineering Fees				
Other Architectural and Engineering Fees				
Project Inspection Fees				
Site Work				
Demolition and Removal				
Construction				
Contingencies				
Other				
Total Construction:				

1. Provide justification for all Construction related expenditures detailed on the Construction Table above. Include how the estimated Construction costs were determined.

2. Select the type of construction project proposed:
 - New Construction
 - Renovation
 - Linear Infrastructure
 - Ecosystem Restoration
 - Other (provide description below)

3. If engineering and design is included in the project, what is the target level of design to be achieved under the award?

4a. What is the estimated useful life of the project? (Provide description if different components have different estimated useful lives)

4b. How was the estimated useful life determined?

5. Who will hold title to the land where the construction will occur?

If Other, provide the name and relationship, if any, to Recipient or Subrecipient.

6. Will the recipient or subrecipient have control of the land for the estimated useful life of the project?

7. If the recipient or subrecipient will not have title or otherwise have control of the land, who will control the land?

8. If the Recipient or Subrecipient does not hold title to the land, what type of agreement(s) will be in place to ensure that the Recipient or Subrecipient can operate and maintain the project for its estimated useful life?
9. If the project is for construction or renovation of a building, who will occupy the building?
10. What is the [FEMA](#) Flood Zone designation? Please attach a Flood Zone Map showing the location of the project to the application.

E. Land Acquisition and Improvements to Real Property

Note: Amounts for Land Structures, Rights of Way, Easements, and Due Diligence will be added together on the SF-424C. Include costs for construction improvements in the Construction section above.

Budget Category	Item Name/Description	Unit Cost	Quantity or Rate	Total
Legal Expenses				
Land, Structure, Rights of Way, Easements				
Appraisals and Other Due Diligence				
Relocation Expenses and Payments				
Site Work				
Demolition and Removal				
Other				
Total Land Acquisition:				

1. Type of acquisition:
2. Have one or more specific parcels been identified for acquisition or improvement and, if so, have these parcels been described in the application?

Note: If parcels have not been identified, provide a description of the selection process in the application narrative.

3. Has the entity who will hold title to the acquired properties been identified?
If yes, provide entity name(s) below.
4. For acquisition with improvement projects, who will hold title and maintain properties according to the approved use for at least the estimated useful life of the improvement project?
5. Has the current owner(s) of the parcel(s) been identified?
If yes, provide entity name(s) below.
6. What interest does the current owner hold?
7. What interest is proposed for acquisition? (i.e., fee simple ownership, conservation easement, etc.).
- Fee Simple
 - Conservation Easement
 - Easement for purposes other than Conservation (e.g., Rights-of-Ways)
 - Other (provide description below)
 - Unknown
- 8a. For improvements, what is the estimated useful life of improvements?

- 8b. For conservation projects, will the property or interest in property be held by the identified entity in perpetuity? If not, enter the anticipated length of time that the property is expected to be held. Explain in the application narrative how the purpose of the project/program will be fulfilled in the timeframe identified.
9. Does any other person or entity hold an interest in the property or have the right to occupy or use the property? If yes, indicate entity and interest or right held.
10. Have mineral rights been severed from the parcel(s), (i.e., oil and gas; sand; clay; gravel; or other hard minerals; etc.), or does the application discuss whether mineral rights are expected to be acquired?
11. Is the property currently occupied by an individual, business, or farm?
12. Has any due diligence been completed yet? If yes, please describe what has been completed and when it was completed below.
13. Are there any buildings or structures on the property?

14. Will those buildings or structures remain, be improved, or does the recipient propose removing them?
15. If applicable, how will any removal(s) or improvements of those buildings or structures be paid for?
16. Has, or will, an environmental site assessment be conducted? If no, please explain why an assessment is not expected, or needed.
17. If the property(ies) will be acquired for conservation purposes, is it understood that a plan will be required for long-term management of the property to achieve and maintain the authorized conservation purpose? Describe (1) the conservation purpose and long-term use for the acquisition, and (2) anticipated long term management activities in the application narrative.
18. Provide justification for all Land Acquisition related expenditures detailed on the Land Acquisition Table above. Include how the estimated Construction costs were determined.

F. Equipment:

Item Name/Description	Procurement Method	Equipment Owner	Unit Cost	Quantity	Total Costs
Total Equipment Costs:					

1. Provide the basis for cost estimate for each item of equipment.
2. Briefly justify the need for each item of equipment to be purchased: (i.e., explain why the equipment is necessary for the project success).

G. Supplies:

Item Name/Description	Unit Cost	Quantity	Total Costs
Total Supplies:			

1. Provide the basis for cost estimates or computation: (e.g., vendor quotes, prior purchase of similar or like items, etc.).
2. Provide a justification for the use of each item type or type of item?

H. Subrecipient(s):

Subrecipient Name	Anticipated Period of Performance	Subrecipient Total Budget Amount
Total Subrecipient(s):		

Note: Please remember to upload a separate Subrecipient Budget Narrative in GrantSolutions that includes expenditures for each object class category. If the Subrecipient is requesting in-direct costs, and has a negotiated in-direct cost agreement, a copy of the Subrecipient's most recent Negotiated In-Direct Cost Agreement must be uploaded in GrantSolutions. A completed Subrecipient and Contractors Worksheet must also be uploaded in GrantSolutions.

1. Provide the method of selection for each Subrecipient and if known, briefly describe the Subrecipient's qualifications to perform the scope of work.

2. Has a Subrecipient Risk Assessment been completed? If not, provide an estimated timeline for completion.
3. If the Subrecipient(s) will be sub-awarding, or passing through funds, provide a description for cost(s) associated with each additional tiered Subrecipient. Description should include information regarding how the requested costs were determined.
4. Describe the scope of work to be performed by the Subrecipient(s) and relate the services/tasks to the award objectives.
5. Describe how the Subrecipient(s) progress and performance will be monitored; identify who is responsible for conducting monitoring and oversight.

I. Contractor(s) and Consultant(s):

Organization	Description	Amount
Total Contractual:		

Note: A completed Subrecipient and Contractors Worksheet must be uploaded in GrantSolutions.

1. Describe the method of selection of each contractor/consultant and indicate whether the Recipient's formal Procurement Policy or 2 CFR 200.317-327 will be followed. If the contract is sole-sourced, include a detailed justification as to why this organization is the only entity able to perform the contract services.

J. Other Direct Costs:

Item Name/Description	Unit Cost	Quantity	Total Costs
Total Other Direct Costs:			

1. Provide a description and the basis for cost estimates or computations for each Other Direct Costs.

TOTAL DIRECT COSTS (total of all direct costs A-J)

V. INDIRECT COSTS

Value of Basis	Rate	Total Indirect Costs
Total Indirect Costs:		

1. In-Direct, Overhead or G&A Rate:
2. Description of Basis: (e.g., total direct costs, MTDC, personnel and fringe only, etc.).

Note: A copy of the Recipient's or Subrecipient's most recent Negotiated In-Direct Cost Agreement (NICRA) must be uploaded in GrantSolutions if indirect costs are requested. Ensure the Total Calculated In-Direct Costs does not exceed the 3% cap for your organization under the funding source.

VI. CO-FUNDING

Object Class Category	Co-Funding Source	Agreement Type	Co-Funding Amount
Total Co-Funding:			

1. Other Co-Funding Source description:

2. Other Agreement Type description:

3. How will co-funding be provided?

Cash

Goods and Services

In-Kind Services

Other (provide description below)

4. Describe how co-funding will be utilized to achieve the purpose of the award. Include a description of whether costs will be shared proportionally across the entire agreement or specific costs, (e.g., subrecipient construction costs), or whether co-funding will be used to pay for specific items of cost in their entirety.

Note: For each source of co-funding, provide documentation of commitment from the source (e.g., letter of commitment) as an attachment to the application.

VII. PROGRAM INCOME

1. How will anticipated program income be generated?
2. What is the requested methodology to be used in handling program income generated during the period of performance?