NOAA's Grants Management Division

presents

INTO THE Current

2015

What's New In Financial Assistance

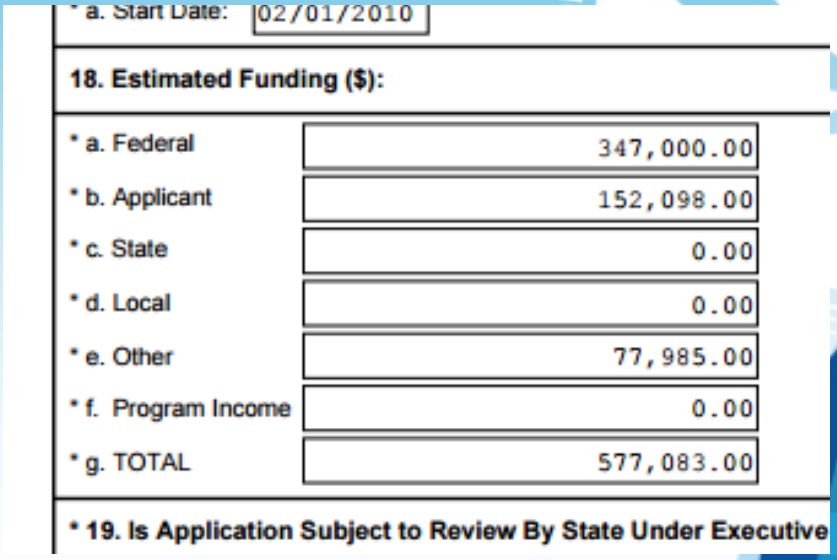
Let's talk budgets!

2015 GMD Workshop

Nadia Musa

Budget Information

- SF-424 (#18)
- SF-424A
- Budget narrative
- Other OMB-approved budget forms based on your programs, if applicable
- Negotiated Indirect Cost Rate Agreement (NICRA), if applicable



* a. Start Date:	02/01/2010
18. Estimated Funding ($):	
* a. Federal	347,000.00
* b. Applicant	152,098.00
* c. State	0.00
* d. Local	0.00
* e. Other	77,985.00
* f. Program Income	0.00
* g. TOTAL	577,083.00
*** 19. Is Application Subject to Review By State Under Executive**	

SF-424A

- Page 1:
  - Section A – Budget Summary: Breakdown of Federal vs non-Federal
- Page 1A:
  - Section B – Budget Categories: Annual breakdown & Federal vs non-Federal
- Page 2:
  - Section C – Non-Federal Resources: Annual breakdown of non-Federal share
  - Section D – Forecasted Cash Needs: Year One Federal vs non-Federal broken down by quarter
  - Section E – Budget Estimates of Federal Funds Needed for Balance of the Project: Remaining annual breakdown of Federal (after Year One)
  - Section F – Other Budget Information: Total direct and indirect charges; and any applicable remarks (indirect rate %)

Sample SF-424A – Page 1

BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006
Expiration Date: 06/30/2014

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. [redacted] 2014 - Year 1	[redacted]	$	$	$ 1,336,000.00	$ 709,598.00	$ 2,045,598.00
2. [redacted] 2015 - Year 2	[redacted]			1,336,000.00	734,269.00	2,070,269.00
3. [redacted] 2016 - Year 3	[redacted]			1,336,000.00	729,338.00	2,065,338.00
4. [redacted] 2017 - Year 4	[redacted]			1,336,000.00	732,289.00	
5. Totals		$	$	$ 5,344,000.00	$ 2,905,494.00	$ 6,181,205.00

Standard Form 424A (Rev. 7- 97)
Prescribed by OMB (Circular A -102) Page 1

Sample SF-424A – Page 1A

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY (1) [redacted] 2014 - Year 1	(2) [redacted] 2015 - Year 2	(3) [redacted] 2016 - Year 3	(4) [redacted] 2017 - Year 4	Total (5)
a. Personnel	$ 270,466.00	$ 277,875.00	$ 254,777.00	$ 261,529.00	$ 1,064,647.00
b. Fringe Benefits	81,252.00	82,520.00	80,989.00	83,248.00	328,009.00
c. Travel	14,300.00	14,300.00	12,300.00	12,300.00	53,200.00
d. Equipment					
e. Supplies	11,733.00	6,100.00	2,500.00	2,500.00	22,833.00
f. Contractual	803,253.00	806,632.00	862,369.00	857,604.00	3,329,858.00
g. Construction					
h. Other	36,190.00	30,855.00	22,101.00	16,358.00	105,504.00
i. Total Direct Charges (sum of 6a-6h)	1,217,194.00	1,218,282.00	1,235,036.00	1,233,539.00	$ 4,904,051.00
j. Indirect Charges	118,806.00	117,718.00	100,964.00	102,461.00	$ 439,949.00
k. TOTALS (sum of 6i and 6j)	$ 1,336,000.00	$ 1,336,000.00	$ 1,336,000.00	$ 1,336,000.00	$ 5,344,000.00
7. Program Income	$	$	$	$	$

Authorized for Local Reproduction

Standard Form 424A (Rev. 7- 97)
Prescribed by OMB (Circular A -102) Page 1A

Sample SF-424A – Page 2

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e)TOTALS
8. [redacted] 2014 - Year 1	$ 709,598.00	$	$	$ 709,598.00
9. [redacted] 2015 - Year 2	734,269.00			734,269.00
10. [redacted] 2016 - Year 3	729,338.00			729,338.00
11. [redacted] 2017 - Year 4	732,289.00			732,289.00
12. TOTAL (sum of lines 8-11)	$ 2,905,494.00	$	$	$ 2,905,494.00

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$ 1,336,000.00	$ 334,000.00	$ 334,000.00	$ 334,000.00	$ 334,000.00
14. Non-Federal	$ 709,598.00	177,400.00	177,400.00	177,400.00	177,398.00
15. TOTAL (sum of lines 13 and 14)	$ 2,045,598.00	$ 511,400.00	$ 511,400.00	$ 511,400.00	$ 511,398.00

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.	$	$	$	$
17. [redacted] 2015 - Year 2	1,336,000.00			
18. [redacted] 2016 - Year 3		1,336,000.00		
19. [redacted] 2017 - Year 4			1,336,000.00	
20. TOTAL (sum of lines 16 - 19)	$ 1,336,000.00	$ 1,336,000.00	$ 1,336,000.00	$

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges: $4,904,051

22. Indirect Charges: $439,949

23. Remarks:

Authorized for Local Reproduction

Standard Form 424A (Rev. 7- 97)
Prescribed by OMB (Circular A -102) Page 2

Exercise

- Based on these two SF-424A samples, what can you determine about this award?
  - Are these single, multiyear, or multiple year awards?
    - Single: One year award; one year budget
    - Multiyear: Multiple year award; annual budgets
    - Multiple year: Multiple year award; one budget for entire project
  - Is there a non-federal share?

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY (1)	(2)	(3)	(4)	Total (5)
a. Personnel	$ 369,028.00	$	$	$	$ 369,028.00
b. Fringe Benefits	199,194.00				199,194.00
c. Travel	6,220.00				6,220.00
d. Equipment					
e. Supplies	103,240.00				103,240.00
f. Contractual					
g. Construction					
h. Other	114,920.00				114,920.00
i. Total Direct Charges (sum of 6a-6h)	792,602.00				$ 792,602.00
j. Indirect Charges	206,077.00				$ 206,077.00
k. TOTALS (sum of 6i and 6j)	$ 998,679.00	$	$	$	$ 998,679.00
7. Program Income	$	$	$	$	$

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY (1) 2014-16 [redacted] Year 1 Federal	(2) 2014-16 [redacted] Year 1 Cost Share	(3) 2014-16 [redacted] Year 2 Federal	(4) 2014-16 [redacted] Year 2 Cost Share	Total (5)
a. Personnel	$ 84,199.00	$ 54,061.00	$ 92,123.00	$ 53,873.00	$ 284,256.00
b. Fringe Benefits	15,160.00	20,814.00	15,880.00	20,741.00	72,595.00
c. Travel	2,000.00	0.00	1,600.00	0.00	3,600.00
d. Equipment	12,055.00	0.00	6,500.00	0.00	18,555.00
e. Supplies	1,500.00	0.00	1,500.00	0.00	3,000.00
f. Contractual	0.00	0.00	0.00	0.00	
g. Construction	0.00	0.00	0.00	0.00	
h. Other	41,742.00	0.00	39,120.00	0.00	80,862.00
i. Total Direct Charges (sum of 6a-6h)	156,656.00	74,875.00	156,723.00	74,614.00	$ 462,868.00
j. Indirect Charges	53,784.00	30,345.00	53,717.00	30,606.00	$ 168,452.00
k. TOTALS (sum of 6i and 6j)	$ 210,440.00	$ 105,220.00	$ 210,440.00	$ 105,220.00	$ 631,320.00
7. Program Income	$	$	$	$	$

Budget Narrative

- Provide sufficient level of detail for GMD to determine whether costs are **reasonable, allowable, and allocable**
  - Explain/justify Federal – BREAK DOWN BY YEAR!!!
  - Explain/justify non-Federal share, if applicable, with same level of detail – break down by year
  - Parallel the SF-424A object class categories
  - Dollar amounts must match those stated on SF-424 & SF-424A
  - Identify indirect charges, if applicable

Personnel

- Personnel – your staff vs. contractual – which line item?
- Names, titles, salary, level of effort, amount charged to federal and non-federal
- For vacant positions, include anticipated hire date
- Provide justification and description of positions
- Relate position to program objectives
- Cannot exceed 100% on all active projects
- Build in cost of living increases into the budget and justify reasonableness
- Direct vs indirect costs (i.e., administrative staff) – don't double dip!

Personnel – Narrative Example

The total cost for personnel for the project is $70,000 for year one: Federal $51,000; non-Federal match $19,000. Salaries are inflated at an annual rate of 2% per published xyz guidelines.

Name	Position	Salary	% on Project	No. of Months	Federal	Non-Federal	Role
Jane Xoe	PI	$80,000	10%	1.2	$4,000	$4,000	Overall management of the project…
John Yoe	Project Coordinator	$60,000	50%	6	$15,000	$15,000	Developing, coordinating, and implementing all tasks…
Jack Zoe	Education Specialist (graduate student)	$40,000	80%	9.6	$32,000	$0	Developing, coordinating, and improving education programs, policies, and standards…

Fringe Benefits

- What is the fringe rate for each position?
- If the rate exceeds 35%, provide a breakdown of what's included in the rate (unless stated in the NICRA).

Fringe – Narrative Example

The total cost for fringe is $14,780 for year one: Federal $8,510; Non-Federal share $6,270. Fringe rate for full time employees is 33% (5% retirement; 7.65% FICA; 1.65% worker compensation insurance; 18.7% health and dental insurance). Fringe rate for temporary personnel is 7% (1.65% worker compensation insurance; 5.35% health and dental insurance). Fringe benefits for the salaries of personnel on this project are listed below.

Name	Position	Salary	% on Project	Fringe Rate	Fringe: Federal	Fringe: Non-Federal
Jane Xoe	PI (full-time employee)	$80,000	10%	33%	$1,320	$1,320
John Yoe	Project Coordinator (full-time employee)	$60,000	50%	33%	$4,950	$4,950
Jack Zoe	Education Specialist (graduate student)	$40,000	80%	7%	$2,240	$0

Travel

- Who, what, when, where, why, how? Oh, and how long?!
  - Who's going?
  - When are they going? And how long?
  - Where are they going? Provide both origin and destination.
  - Why are they going? Are they presenting research, etc.? Explain how it directly relates to the project.
  - How are they traveling? By vehicle/aircraft?
- Not sure? Base on historical information!
- Domestic vs. Foreign - Fly America Act
- Travel for consultants/subawardees – which line item?

Travel – Narrative Example

The total cost for travel is $1,206 for year one: Federal $1,206; Non-Federal Match $0. Travel is requested for the Project Coordinator to present preliminary findings on Project X/X-2 at the National Marine Foundation Conference in Key West, FL, August 1-3, 2016. Travel costs are requested for:

- $500 RT airfare: Between Sunshine, CA, and Key West, FL – July 31, 2016 through August 3, 2016.
- $405 Lodging - three nights at the per diem rate of $119/night plus 13% applicable taxes.
- $60: Ground transportation for public transportation between airport and lodging; and lodging and conference center.
- $241 M&IE - two days at the rate of $66 per day/two days at the rate of $49.50 for first/last day of travel.

Equipment

- Equipment vs. supplies: Equipment – useful life of 1+ year and a per-unit acquisition cost of $5,000+
- Lease vs. purchase analysis
- Helpful for closeout: Provide your organization's disposition requirements
- Equipment maintenance fees – which line item? Equipment? Other?

Equipment – Narrative Ex.

The total cost for equipment is $15,000 for year one: Federal $15,000; Non-Federal $0. The request is for purchase of a 4-wheel drive vehicle. The vehicle is used daily to access field monitoring sites, conduct surveys, maintain and download data from multiple PIT tag antennas, and deploy and monitor downstream migrant smolt traps. Many of these sites are remotely located and a 4-wheel drive vehicle is necessary, especially during the winter rainy season.

The vehicle is not available for lease from XX YY Services.

Supplies

- List by supply item
- Provide quantity per unit
- Provide purpose/explanation for supply

Supplies – Narrative Example

The total costs for supplies is $7,260 for year one: Federal $7,260; Non-Federal $0.

- General office supplies ($300) includes pens, pencils, paper, etc.
- Expendable survey supplies ($6,960) to *[purpose of the supplies]* include:
  - Waders ($100 per unit; quantity=2)
  - Boots ($100 per unit; quantity=2)
  - Rain gear (jacket at $100 per unit; quantity=2)
  - Dry suits ($400 per unit; quantity=1)
  - Survey batteries ($80 per unit; quantity=1)
  - Survey cameras ($400 per unit; quantity=1)
  - GPS units ($2,000 per unit; quantity=1)
  - SQL server access ($3,000; quantity=1)
  - Misc. snorkeling ($60 per unit; quantity=3)
  - Spawner survey supplies ($300; quantity=1)

Contractual

- Provide separate budgets for each contract or vendor

- Provide the following:
  - Name of contractor/vendor
  - Method of selection (provide justification is non-competitive)
  - Period of performance
  - Scope of work
  - Criteria for measuring accountability

Other

- Subawards – provide subaward budgets
- Items not included in previous direct categories
  - Examples: training costs (except if contractual); telephone; postage; rent; etc.
  - List by type with breakdown of cost, quantity, and necessity for project

Indirect Costs

- Costs incurred for common/joint objectives which cannot be readily identified with an individual project or program but are necessary to the operations of the organization
- Provide recent NICRA
- 200.414 Indirect Costs - 10% de minimis rate of modified total direct costs (MTDC)
- 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 and subcontract in excess of $25,000.
- 200.331 Requirements for Pass-through Entities – recipients must honor the subrecipients indirect cost rate (can't restrict)
- Only mandatory (not voluntary) cost share can be computed in the indirect cost rate

Non-Federal Share

- Provide sources with adequate documentation
- Provide the same level of detail for non-federal share – broken down by object class category
- Non-Federal share subject to same Federal regulations
- Non-Federal share in approved award is a requirement, regardless of whether it was required or voluntary

Exercise

BUDGET JUSTIFICATION

STIPEND

The Fellowship Recipient will receive stipend of $45,000 for the year paid in monthly installments of $3,750. This stipend shall cover all living expenses during the year. No fringe benefits are to be paid for this stipend.

TRAVEL

Travel expenses of $5,000 are budget to cover placement week costs and any other travel related to fellowship activity during the year.

OTHER COSTS

A total of $6,500 is requested to cover mandatory health insurance and moving expenses. Exact amounts for health insurance and moving expenses are currently unknown. Any amount of funds remaining after covering these costs will be used for the student's academic-related activities or those costs related to the fellowship.

INDIRECT COSTS

All payments are to be issued through fellowship stipends, and are excluded from IDC base.

SECTION B - BU

6. Object Class Categories	GR (1)	(2)
a. Personnel	$	$
b. Fringe Benefits		
c. Travel		
d. Equipment		
e. Supplies		
f. Contractual		
g. Construction		
h. Other	56,500.00	
i. Total Direct Charges (sum of 6a-6h)	56,500.00	
j. Indirect Charges		
k. TOTALS (sum of 6i and 6j)	$ 56,500.00	$
7. Program Income	$	$

Authoriz

Last Minute Points

- 200.303 Internal Controls – requires non-Federal entities to take reasonable measures to safeguard protected personally identifiable information (PII) as well as any information that the Federal Awarding agency or pass-through entity designates as sensitive
  - Examples: SSNs, personal contact information (home addresses, home phone numbers), etc.
  - Freedom of Information Act (FOIA)

- Resources?
  - Your assigned Grants Management Specialist
  - Draft GMD Budget Review Guidance