Sample Budget Narrative

This document is intended as an example of how to complete the Budget Narrative form of the application, found in Attachment A of the RFA. Instructions for completing the form are provided below. If you need additional assistance or clarification, you can reach out to your FNS Regional Office or contact the National Office at USDAFoods@fns.usda.gov.

Reminder: If you are requesting a waiver of the match requirement, the Matching Funds column should be left blank.

DISCLAIMER: The budget provided below is intended as an example only and does not reflect activities or projects that would necessarily receive funding. In addition, the costs described below are rough estimates intended as examples. They should not be taken to reflect accurate prices for supplies or services.

SECTION 8: Budget Narrative

Instructions: You must use the format below. Use the categories and columns that are relevant for your budget request. Be sure to explain how you calculated each cost and the reason each expense is necessary in the Narrative/Justification column. **All dollar amounts should be rounded up to the nearest whole dollar.**

Reminders:

- When appropriate, provide cost breakdowns for each line item in the Narrative/Justification column such that the expected cost of each item is listed. For example, the total cost of office supplies should include prices for specific items (e.g., pens, pencils, ink, etc.).
- When calculating the cost for food, and materials for cooking demos and nutrition education activities, applicants should use the **expected number of participants at the nutrition education activities**, not the total number of FDPIR participants.

1. Match Requirement

Are you requesting a waiver of the 25% match requirement? No

- If so, what match percentage are you requesting? (if requesting a complete waiver of the match requirement, write 0%) _____

Note: If requesting a complete waiver of the match requirement (0% match), the "Matching Funds" column should be left blank.

2. Personnel

Please use the format provided below to list all personnel to be funded by this grant.

Note: FTE stands for Full-Time Equivalent, which represents what a person would be paid for full-time employment.

	Federal Funds Requested	Matching Funds	Narrative/Justification
2a. Project Coordinator, at 100% FTE, salary $41,600 per yr	$30,000	$11,600	The project coordinator will manage the FDPNE full-time. Will coordinate, manage, and evaluate all nutrition ed. activities and project finances.
2b. Nutrition Educator, at 50% FTE, salary $52,000 per yr	$20,000	$6,000	The nutrition educator will coordinate and lead 6 months of classes on incorporating more fruit and veggies described in project summary.
Personnel Subtotal	**$50,000**	**$17,600**	

3. Fringe Benefits

Provide the Fringe Benefits cost for all personnel listed in Section 2.

Organization Fringe Benefit Rate: 30%

	Federal Funds Requested	Matching Funds	Narrative/Justification
3a. Project Coordinator Fringe Benefits	$12,000	$480	Social security, Medicare, health benefits, life insurance, 401(k), fitness assistance.
3b. Nutrition Educator Fringe Benefits	$6,800	$1,000	Social security, Medicare, health benefits, life insurance, 401(k), fitness assistance.
Fringe Benefits Subtotal	**$18,880**	**$1,480**	

4. Travel

For all travel, include origin and destination information as well as the anticipated dates of travel. Provide justifications for each trip and each person traveling. Enter each trip as a separate line item (e.g., flights to two separate conferences should be two line items: one for flights for Conference 1 and one for Conference 2). Examples for how to report each form of travel are included below.

4a. Out-of-State	Federal Funds Requested	Matching Funds	Narrative/Justification
Airfare, round trip Washington Reagan (DCA) to and from Jackson, Mississippi (JAN), Delta Airlines. Cost as of 10/9/18. 2 people at $410 per person ($339 base fare + $71 tax and fees)	$410	$410	The project coordinator and nutrition educator will travel 6/9 to the National Association of FDPIR (NAFDPIR) annual conference in Jackson, MS. This opportunity will provide crucial opportunities to network and learn from other FDPNE recipients to better understand best practices. Will return on 6/13.
Lodging: out-of-state rate, June 9-13, 2019, 4 days x 2 people at $94 / day	$0	$752	Lodging for NAFDPIR conference.

Lodging tax: out-of-state rate, 13% per day, 4 days x 2 people at $12.22 per day	$0	$98	
Per diem (M&IE): out-of-state rate, full day, 3 days x 2 people at $55 per day	$330	$0	Per diem for NAFDPIR conference. Per diem rate based on GSA rates for Fiscal Year 2019.
Per diem (M&IE): out-of-state rate, first & last days of travel, 2 days x 2 people at $41.25 per day	$165	$0	Per diem for first and last days of NAFDPIR conference travel. Per diem based on GSA rates for Fiscal Year 2019.
Out-of-State Subtotal	$905	$1,260	

4b. In-State Travel

Follow the format utilized for Out-of-State Travel (Section 4a).

	Federal Funds Requested	**Matching Funds**	**Narrative/Justification**
Mileage, round trip FDPIR Office to/Tribe A in Town, State, car, 650 mi. x 1 people at $0.545 / mi.	$0	$355	Project Coordinator and Nutrition Educator will travel to Tribe A in Town, State 6 times to lead nutrition ed. classes described in project summary.
In-State Travel Subtotal	$0	$355	
Combined Out-of-State and In-State Travel Subtotal	**$905**	**$1,615**	

5. Supplies

Supplies are items with a unit cost of less than $5,000. See Section II F-G (pg. 7-9) of the RFA for restrictions. Requests for supplies must be accompanied by a justification for the need for such items.

	Federal Funds Requested	Matching Funds	Narrative/Justification
5a. Rolling Whiteboard	$170	$85	Rolling dry erase whiteboard for nutrition ed. classes.
5b. Food Demo Supplies	$400	$250	For 10 planned food demos, expecting 30 participants each (300 total): 300 small paper plates: $25 300 Utensils/Napkins: $25 Food for tasting: $600
5c. Office Supplies	$100	$60	Office supplies for 6 planned nutrition ed. classes, expecting 30 participants each (180 total): 180 Pens: $25 180 notepads: $105 Additional Supplies: Whiteboard Markers and cleaning supplies: $30
Supplies Subtotal	**$670**	**$395**	

6. Equipment

Equipment is nonexpendable, tangible personal property with a unit cost of $5,000 or more with a useful life of more than one year. See Section II F-G (pg. 7-9) of the RFA for restrictions. Requests for equipment must be accompanied by a justification for the need for such items.

	Federal Funds Requested	Matching Funds	Narrative/Justification
6a. N/A	N/A	N/A	No equipment requested as a part of this grant project.
Equipment Subtotal	**$0**	**$0**	

7. Contractual

For all contract work, provide the number of hours the contract is expected to take as well as the anticipated hourly rate (e.g., # hrs. at $XXX per hr.)

	Federal Funds Requested	Matching Funds	Narrative/Justification
7a. Graphic Designer for Calendar	$600	$1,800	Our organization does not have a graphic designer on staff. Hiring a designer will help ensure that the calendar we provide participants is visually appealing, which will encourage use. The estimated cost is $2,400 (estimate based on initial quotes).
Contractual Subtotal	**$600**	**$1,800**	
Amount of Contractual Not Subject to Indirect Costs	$0	$0	

Are there indirect costs associated with any of the proposed contractual costs? No

If yes, provide the total amount of indirect costs associated with contracts in the space below.

$_____

8. Other Reminder: Costs associated with subgrantees should not be included when calculating indirect costs.			
	Federal Funds Requested	**Matching Funds**	**Narrative/Justification**
8a. Nutrition Education Materials	$0	$250	Materials for Nutrition Ed. Classes Videos: $100 Lesson Plans: $75 Nutrition Posters: $50 Food for presentation purposes: $25
8b. Program Incentives	$528	$528	Incentives for Nutrition Ed. Classes and Food Demos (480 participants total) Measuring Spoons/Cups ($1.50 each): $720 Nutrition Brochure with Recipes ($0.70 each): $336
8c. Calendar Printing	$1,000	$500	Printing 1 calendar for each family who participates in FDPIR (600 total families). The cost per calendar is $2.50 (total cost: $1,500).
Other Subtotal	**$1,528**	**$1,278**	

9. Totals

Total Direct Costs (Section 9a): The total direct costs should be the sum of all ***bolded*** subtotals listed for Sections 2-8. This number represents the total of all costs prior to calculating indirect costs.

Indirect Costs (Section 9b): The Indirect Cost Rate should be applied to all appropriate funds as stipulated in your organization's Indirect Cost Rate Agreement. Be sure to reference the terms of your organization's Indirect Cost Rate Agreement prior to calculating indirect costs. If you require assistance, please contact your FNS Regional Office or the Grants Officer listed in Section IV A (pg. 11) of the RFA.

Total Funds (Section 9c): In Section 9c, the value in your Federal Funds Requested and Matching Funds columns should be the sums of the totals for Sections 9a and 9b.

Total Project Cost (Section 9d): This amount represents the total cost to complete the project. To calculate this amount, add together the Federal Funds Requested and Matching Funds listed in Section 9c. As a reminder, unless you have requested a waiver of the match requirement, your value in the Matching Funds column of section 9c should be 25% (or the proposed match %) of the Total Project Costs listed in 9d. For example, if your Total Project Cost in Section 9d is $100,000, then your match should be $25,000 for a 25% match.

	Federal Funds Requested	Matching Funds	Narrative/Justification
9a. Total Direct Costs	$72,503	$24,168	[Leave Blank]
9b. Indirect Costs	$11,057	$3,686	Indirect Cost Rate: 15.25% Effective Date: 1/31/2019 (see attached agreement)
9c. Total Funds	$83,560	$27,854	[unless requesting a waiver, Matching Funds in 9c should be 25% (or the proposed match %) of the Total Project Cost listed in 9d]
9d. Total Project Cost	$111,414		