

## **Budget Narrative:**

All applications must have a detailed budget narrative explaining and justifying the federal and the non-federal expenditures by object class. The budget narrative must accurately describe the budget breakdown of Section B (Budget Category) of the 424A form. For clarification and simplicity, it is best to discuss each expense by object class in the order they appear on the SF424A. Indicate whether or not expenditures are federal or non-federal in nature. Include the dollar amounts in the discussion and how the dollar amounts were derived. A spreadsheet with federal and matching expenditures can also be included but is not required. Matching funds for the project must be available and used during the stated project period and cannot be used to match other awards.

## **Example Budget Narrative:**

### **Personnel (Federal Share), \$5,250**

John Doe, dive boat owner/operator, will provide 120 hours of work at \$25/hr for designing, organizing, and driving diver volunteers to Thompson Reef. Total: \$3,000

Alice Doe, biologist, will provide 1 ½ months at \$1,500/month of technical support, fieldwork, and project coordination. Total: \$2,250

### **Personnel (Non-Federal Share), \$6,600**

Administrative support that includes accounting, filing, developing outreach materials and coordinating volunteers will be carried out by Mary Smith, Save the Ocean's current administrative assistant. Mary will dedicate 300 hours at \$15.00/hr to this effort. Total non-federal in-kind match: \$4,500

Fifty volunteers will be recruited to clean up debris and trash along Thompson Reef. It is estimated that the volunteer work will take 4 hours per person for a total of 200 volunteer hours at \$10.50 / hr. Total non-federal in-kind match: \$2,100

### **Fringe Benefits (Federal Share), \$787.50**

Save the Ocean's fringe benefit rate is 15% of salary. \$450 are for benefits for John Doe and \$337.50 for Alice Doe. Fringe benefits go toward FICA, medical and dental insurance, retirement and disability. Total: \$787.50

### **Fringe Benefits (Non-Federal Share), \$675**

Fringe benefits for Mary Smith, 15%, to cover health insurance, FICA, retirement and disability. Total: \$675

## **Travel (Federal), \$2,385**

Travel funding will be required for volunteers and biologist to travel to and from the Thompson reef and transport debris to city dump. Fifty volunteers will be transported in five rental dive boats (\$68/day) for three days totaling \$825. Total rental: \$1155

Alice Doe, biologist, will be presenting papers on the project progress, techniques and completion at a major marine restoration conference (to be determined). Estimated airfare (\$800), lodging (2 nights, \$100/night, total lodging \$200), food (\$40/day, total \$80), and car rental and gas (\$150). Total conference travel: \$1,230

**Travel (Non- Federal) - none**

**Equipment (Federal) - none**

## **Equipment (Non-Federal), \$15,000**

The Town of Marathon will purchase a barge (value \$15,000) for the transport of the collected debris back to shore and, by towing, to the dump. Total equipment: \$15,000

## **Supplies (Federal), \$7,840**

One-hundred heavy duty metal cutters (\$2,000), 100 catch bags (\$1,000), and 150 pairs of heavy duty dive/work gloves (2,340) will be purchased for use by the volunteers to clean up Thompson reef. Total: \$5,340

Two hundred SCUBA tanks (\$1,000) will be rented to be used by volunteers.  
Total: \$1,000

A laptop computer will be purchased to record amounts and types of debris collected from the reef. Data and surveys will be recorded and analyzed using the laptop computer. Total: \$1,500

## **Supplies (Non-Federal), \$4,000**

Save the Ocean will purchase \$2,000 in software for the laptop computer to collect and amount and types of debris and where it was found. Total: \$2,000

\*\*\*\*\*Save the Ocean will purchase paper, poster paper, art supplies, office supplies and other supplies necessary for advertising for volunteers to clean up Thompson reef. Total: \$2,000

**Contractual (Federal), \$10,000**

One local contractor, J.P. Smith and Associates Environmental Consultants, will be hired to instruct the volunteers on the proper methods of removing debris from live reefs and to be on hand at the clean up for addition consultation. They will also develop a booklet to pass out to the volunteers and the general public on how to avoid leaving debris on the reef and how to remove it properly. It will require two consultants at \$32.50/hr for 80 hours of installation work. Total: \$5,000

**Contractual (Non-Federal) - none**

**Other (Federal) - none**

**Other (Non-Federal), \$250**

Save the Ocean will cover the cost of cell phones, office phones, and local and long-distance charges for arranging and coordinating volunteer involvement. Total: \$250

**Total Direct Charges: Federal: \$21,262.50**  
**Non-Federal: \$26,525.00**

**Total Indirect Charges: Federal: \$0.00**  
**Non-Federal: \$0.00**

**Total Charges: Federal: \$21,262.50**  
**Non-Federal: \$26,525.00**