*Outdoor Recreation Legacy Partnership Program*

*2023- Round 7*

# Detailed Budget Narrative (5-page limit)

The project budget shall include detailed information on all cost categories and must clearly identify all estimated project costs. Unit costs shall be provided for all budget items including the cost of work to be provided by contractors or sub-recipients. In addition, applicants shall include a narrative description of the items included in the project budget, including the value of in-kind contributions of goods and services provided to complete the project when cost share is identified to be included (reference section C of the NOFO). Cost categories should be organized under, and roll up to, the major budget object classes included on the SF424A or SF424C.

Budget information should reflect only costs related to work/acquisition that will completed under an ORLP grant if selected. A total budget for the entire project (including work beyond what would be funded under a grant) may be provided separately. Note that the ORLP funded portion of the project must result in a viable recreation opportunity that is not reliant on other funding even in the context of a larger planned project.

The detailed budget must:

* Include a *detailed* breakdown of proposed project costs.
* Indicate the amount of each cost that will be covered by the federal share versus matching share.
* List all agencies, organizations or other entities providing matching share and describe the type of contributions (e.g., cash or in-kind donations). *A letter from each secured matching-share contributor must be included in a letter confirming the commitment of match (includes match from project sponsor).*
* State the value and type (cash, donation of equipment etc.) of each matching share contribution.
* State that the matching share contribution is secure or firmly committed at the time of application.
* Include direct costs for compliance activities, including tribal monitoring, if anticipated. No additional federal fund will be provided if requested after application submission.
* Provide a description of the methodology used to determine the amount of any contingency costs included.
* Identify who developed the estimated budget and on the basis for the estimates.

ORLP projects are limited to using a maximum of 25% of the total budget for costs not directly attributable to physical development/rehabilitation activities, supplies, equipment, or cost of land**.** Additionally, the LWCF Act specifically excludes acquisition support costs (such as title research and appraisals)*.* (*See “Program Funding Restrictions” below, taken from Section D6 of the NOFO*)

Per 2 CFR 200 Section C.2.b, “Both the direct costs and the indirect costs must exclude capital expenditures and unallowable costs. However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.” Therefore, as the ORLP program funds capital projects, indirect costs are not allowed.

# *Funding Restrictions (from page17 of the NOFO)*

*Costs incurred by the applicant prior to the start date of the period of performance of a signed Federal award are only allowable with written approval by a Financial Assistance Awarding Officer.*

# *Additional LWCF Program Funding Restrictions:*

*LWCF ORLP grants may only be used for costs needed to support the acquisition or development of lands and facilities that will provide outdoor recreation opportunities to the public. LWCF/ORLP funds may not be used for:*

* + *Grant administration expenses for state lead offices,*
	+ *Acquisition support costs such as appraisals or title work,*
	+ *Operation and maintenance activities,*
	+ *Facilities that support semi-professional or professional athletics such as baseball stadiums or soccer arenas,*
	+ *Indoor facilities such as recreation centers or facilities that support primarily non-outdoor purposes like dining facilities or overnight accommodation (such as a lodge or hotel), or*
	+ *Acquisition of lands, or interests in lands, that completely restrict access to specific persons (e.g., non-residents of a community).*
	+ *Indirect costs*

*The ORLP Grant Program places a total budget (federal plus matching share) limitation of 25% on project costs not directly attributable to physical development/rehabilitation, supplies, equipment, or cost of land. The 25% cap includes, but is not limited to:*

* + *the overall management of activities directly related to finance (accounting, auditing, budgeting, contracting), and general grant administration costs (wages for grant administration, personnel, property management, equal opportunity).*

*In accordance with* [*54 U.S.C. 200305(f)(1)*](https://uscode.house.gov/view.xhtml?req=54%2BUSC%2B200305&f=treesort&fq=true&num=9&hl=true&edition=prelim&granuleId=USC-prelim-title54-section200305) *projects seeking LWCF ORLP grants may not include funds from other Federal sources in the project’s budget, including LWCF formula funds, even if all programs’ match requirements are met. Projects including other federal funds within the proposed budget, unless they are serving as authorized match, will be eliminated from the competition without consideration.*

*Project sponsors are not permitted to also seek LWCF formula funding to support the proposed project except as an alternate grant source if not selected for an ORLP grant.*