Outdoor Recreation Legacy Partnership- Round 6

***(From pages 12-13 of NOFO)Authors may need to provide additional instructions if the acquisition of real property is anticipated under the resulting federal financial assistance agreement. Provide additional instructions within the text box below if applicable.***

Detailed Budget Narrative

In addition to the following standard statement, provide any additional program specific budget narrative instructions in the text field after the standard statement. To assist applicants with a detailed a budget, a sample detailed budget worksheet may be attached and referenced within the below text field.

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 this announcement). Cost categories can include, but are not limited to, those costs items 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.

Provide a budget breakdown that includes the following information:

* + Detailed breakdown of *each cost item*included under each of the SF424C, Construction Budget Categories and for indirect costs if being charged.
  + Clearly indicate which costs are covered by federal funds and which are covered by matching funds.
  + Clearly indicate any proposed pre-agreement costs and the timeframe during which the associated work cost was performed.

Provide information required by in Criteria 6 as detailed in Section E-Application Review Criteria. (Extracted from the NOFO and provided below for your convenience)

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” under Section D6 of the NOFO for detailed explanation.)

If the LWCF ORLP grant-funded project is part of a larger project, please be sure the LWCF-related components of the budget can be clearly discerned. It can be difficult for reviewers to evaluate and score a budget when it’s not clear how the grant funds will be used or what specific costs are being provided as match, and project sponsors risk having the requested federal share reduced if it appears ineligible costs are proposed to be charged to the grant or used as part of the 1:1 match share. Note that the LWCF ORLP and match-funded element(s) of the project must still result in a viable recreation opportunity that is not reliant on other funding even in the context of a larger planned project.

**LWCF-ORLP Specific Funding Restrictions:**

*See section D6 of the NOFO for specific funding restriction13s for the ORLP program under “Program Funding Restrictions”*

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| ***(From pages 23-24 of NOFO)***  **Criterion 6 - Project Feasibility and Likelihood of Success** | **Maximum Points:** 20 |
| This criterion assesses the probability that the project will be successfully completed within the proposed timeline and budget, the viability of the proposed budget, and the ability of the project sponsor and partners to manage the project and maintain the park/resource in the future.  **Priority** will be given to projects that 1) show support from non-public sources by leveraging some or all of the required matching share (e.g. money or donations), 2) can break ground within one year and will be complete and open to the public within 2 to 3 years, 2) are managed by project sponsors and partners with proven experience in successfully managing similar projects with no problems, and 3) can demonstrate a clear capacity, and a plan, for successful long-term park management and protection. Budget costs must be clearly linked to the scope of work and are necessary, reasonable, allowable, and allocable. The matching share must be fully secured or firmly committed and supported by a letter of commitment from the donor. (*The budget will not be scored by the panels; however, it will be considered as a deciding factor in selection if the budget is insufficiently detailed, contains unreasonable, unnecessary, or unallowable costs, and/or does not align with the technical scope of the proposal.*)   * + Describe contributions of match (cash or in-kind donations) from sources other than the sponsor, particularly any non-public sources.   + Describe the status of planning for the grant project, its readiness to be implemented and support the accuracy of the established deadlines and milestones within the attached timeline.   + Describe any issues with the site that would prevent it from being open and available to the public within 2-3 years.   + Describe the relevant experience of those managing the various aspects of this project. If partners are involved, their role(s) should also be described.   + Describe how the park or recreation area will be managed and maintained, physically and financially, to assure permanent use for public outdoor recreation.   + Ensure the LWCF boundary map clearly indicates the project area and the proposed protected boundary separately or indicates that they are the same.   + Within the Budget Narrative:     - Break down, describe, and justify the proposed project costs.     - Clearly indicate which costs (or the amount of each cost) that will be covered by LWCF funds versus matching share.     - List all agencies, organizations or other entities providing matching share under this project.     - State the value and type (cash, donation of equipment etc.) of each matching share contribution.     - Document that the 1:1 required matching share contribution is secure or firmly committed at the time of application. If overmatch is included, state if it has been secured, or when and how it is expended to be secured. (*A letter from each secured matching-share contributor should be included as a letter of support, clearly stating the commitment of match.)*  *(From pages 17-20 of NOFO)* D6. Funding Restrictions You must include information on funding restrictions in order to allow an applicant to develop an application and budget consistent with program requirements.  Examples are whether construction is an allowable activity, if there are any limitations on direct costs such as foreign travel or equipment purchases, and if there are any legislatively authorized limits on indirect costs (or facilities and administrative costs).  There may also be funding restrictions listed in the program’s SAM.gov Assistance Listing (CFDA) profile.  You must also state if the award will or will not allow reimbursement of pre-Federal award costs.  Any program that anticipates issuing cooperative agreements to Cooperative Ecosystem Studies Units (CESU) Network partners that will qualify as CESU projects and therefore will be subject to the CESU indirect cost rate cap (currently 17.5%), MUST clearly state so in the Funding Opportunity.  Programs cannot cap indirect costs to successful CESU partner university applicants if the Funding Opportunity does not explicitly state that awards to such universities will be subject to the CESU indirect cost rate cap.  In addition to program specific text for Funding Restrictions, the following text on Indirect Costs will be included on all NOFOs.  The following header will display if this checkbox is selected: **Indirect Costs: Individuals**  The following header will display if this checkbox is selected: **Indirect Costs: Organizations**  The Federal awarding agency that provides the largest amount of direct funding to your organization is your cognizant agency for indirect costs, unless otherwise assigned by the White House Office of Management and Budget (OMB). If the Department of the Interior is your organization’s cognizant agency, the Interior Business Center will negotiate your indirect cost rate. Contact the Interior Business Center by phone 916-930-3803 or using the [IBC Email Submission Form](https://www.doi.gov/ibc/contactus/icsfeedback). See the [IBC Website](https://www.doi.gov/ibc/services/finance/indirect-cost-services) for more information.  Organizations must have an active Federal award before they can submit an indirect cost rate proposal to their cognizant agency.  Failure to establish an approved rate during the award period renders all costs otherwise allocable as indirect costs unallowable under the award. Recipients must have prior written approval from the Service to use amounts budgeted for direct costs to satisfy cost-share or match requirements or to cover unallowable indirect costs. Recipients shall not shift unallowable indirect costs to another Federal award unless specifically authorized to do so by legislation.  **Program Funding Restrictions:**  LWCF ORLP grants may only be used for costs needed to support the acquisition or development (or a combination) of lands and facilities that will provide outdoor recreation opportunities to the public. LWCF ORLP funds may not be used for (not inclusive):   * Grant administration expenses for state lead offices, * Incidental costs related to land acquisition 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).   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), * general grant administration cost (wages for grant administration, personnel, property management, equal opportunity), * architectural and engineering services (design fees, cost estimates), construction oversight, and * contingency fees.   Indirect costs are allowable above and beyond the 25% limit on the above costs; however, if included, they may not increase the project budget above the overall grant award maximum of $10 million.  The LWCF Act specifically excludes acquisition support costs from eligibility (see [54](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)  [U.S.C. 200305(e)(2)(A)](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)) so such costs should not be proposed to be part of the ORLP grant share or to meet the match share. *Such ineligible costs will be removed from the proposal and the award reduced if selected for funding.*  Land acquisition costs must be based on the Uniform Appraisal Standards for Federal Land Acquisition (aka yellow book) estimate of fair market value. Be sure to explain the basis for the value estimate if an appraisal has not yet been performed.  If the budget proposal includes indirect costs, the rate as proposed must meet the requirements of 2 C.F.R. Part 200, Section 200.414 and Appendix VII. A copy of the negotiated indirect cost rate agreement that covers the initial performance period or if that’s not available, the current agreement (expired agreements are not acceptable) must be provided with the application. The costs must also be described/shown in the detailed budget narrative or on an SF424A. Applications that fail to document indirect costs will not be reimbursed for them.  In accordance with [54](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) [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).  Authors may need to provide additional instructions pertaining to indirect costs for organizations based on legislative or program requirements. If applicable, provide the additional instructions within the text box below. Text field can be left blank if additional instructions are not needed.  **Required Indirect Cost Statement to be submitted with Application.** All organizations must include the applicable statement from the following list in their application, and attach to their application any documentation identified in the applicable statement:  We are:   * A U.S. state or local government entity receiving more than $35 million in direct Federal funding each year with an indirect cost rate of [insert rate].  We submit our indirect cost rate proposals to our cognizant agency.  Attached is a copy of our most recently approved rate agreement/certification. * A U.S. state or local government entity receiving less than $35 million in direct Federal funding with an indirect cost rate of [insert rate].  We have prepared and will retain for audit an indirect cost rate proposal and related documentation. * A [insert your organization type; U.S. states and local governments, do not use this statement] that has previously negotiated or currently has an approved indirect cost rate with our cognizant agency.  Our indirect cost rate is [insert rate].  [Insert either: “Attached is a copy of our most recently approved but expired rate agreement.  In the event an award is made, we will submit an indirect cost rate proposal to our cognizant agency within 90 calendar days after the award is made.” *or* “Attached is a copy of our current negotiated indirect cost rate agreement.”] * A [insert your organization type] that has never submitted an indirect cost rate proposal to our cognizant agency.  Our indirect cost rate is [insert rate].  If we receive an award, we will submit an indirect cost rate proposal to our cognizant agency within 90 calendar days after the award date. * A [insert your organization type] that has never submitted an indirect cost rate proposal to our cognizant agency and has an indirect cost rate that is lower than 10%.  Our indirect cost rate is [insert rate; must be lower than 10%].  However, if we receive an award we will not be able to meet the requirement to submit an indirect cost rate proposal to our cognizant agency within 90 calendar days after award.  We request as a condition of award to charge a flat indirect cost rate of [insert rate; must be lower than 10%] against [insert a clear description of the direct cost base against which your rate is charged (e.g., salaries; salaries and fringe benefits; or modified total direct costs). However, please note that your organization cannot charge indirect costs in excess of the indirect costs that would be recovered if applied against modified total direct costs as defined in §[2 CFR 200.68](https://www.ecfr.gov/cgi-bin/text-idx?SID=0bb1f5386f36f965f85dc05b2ad8a804&mc=true&node=pt2.1.200&rgn=div5#se2.1.200_168)].  We understand that we must notify the Service in writing if we establish an approved rate with our cognizant agency at any point during the award period. * A [insert your organization type] that has never submitted an indirect cost rate proposal to our cognizant agency and has an indirect cost rate that is 10% or higher.  Our indirect cost rate is [insert your organization’s indirect rate; must be 10% or higher].  However, if we receive an award we will not be able to meet the requirement to submit an indirect cost rate proposal to our cognizant agency within 90 calendar days after award.  We request as a condition of award to charge a flat *de minimis* indirect cost rate of 10% to be charged against modified total direct project costs as defined in [2 CFR §200.68](https://www.ecfr.gov/cgi-bin/text-idx?SID=0bb1f5386f36f965f85dc05b2ad8a804&mc=true&node=pt2.1.200&rgn=div5#se2.1.200_168).  We understand that we must notify the Service in writing if we establish a negotiated rate with our cognizant agency at any point during the award period.  We understand that additional Federal funds may not be available to support an unexpected increase in indirect costs during the project period and that such changes are subject to review, negotiation, and prior approval by the Service. * A [insert your organization type] that is submitting this proposal for consideration under the “Cooperative Ecosystem Studies Unit Network”,  which has a Department of the Interior-approved indirect cost rate cap of 17.5%.  If we have an approved indirect cost rate with our cognizant agency, we understand that we must apply this reduced rate against the same direct cost base as identified in our approved indirect cost rate agreement per [2 CFR §1402.414](https://www.ecfr.gov/cgi-bin/text-idx?SID=1bfd0da1190f850482e94794cca23a5d&mc=true&node=20190830y1.1). If we do not have an approved indirect cost rate with our cognizant agency, we understand that we must charge indirect costs against the modified total direct cost base defined in 2 CFR §200.68 “Modified Total Direct Cost (MTDC)”.  We understand that we must request prior approval from the Service to use the 2 CFR 200 MTDC base instead of the base identified in our approved indirect cost rate agreement.  We understand that Service approval of such a request will be based on: 1) a determination that our approved base is only a subset of the MTDC (such as salaries and wages); and 2) that use of the MTDC base will still result in a reduction of the total indirect costs to be charged to the award.  In accordance with 2 CFR §200.405, we understand that indirect costs not recovered due to a voluntary reduction to our federally negotiated rate are not allowable for recovery via any other means.   A [insert your organization type] that will charge all costs directly. | |