Illinois-Indiana Sea Grant College Program Guidelines for completing the Budget Form (90-4) and Narrative

Each full proposal should include at least one 90-4 form and a budget narrative. A Microsoft Word template for the 90-4 form (“IISG-90-4-Budget-form”) can be found here (<https://www.seagrant.wisc.edu/research/2020-22-omnibus-funding/>). Contact Carolyn Foley (cfoley@purdue.edu) if you would prefer a Microsoft Excel version.

If your project spans more than one year, include a separate 90-4 sheet for each year of the project plus a 90-4 summarizing total costs for the project. In addition, a budget narrative should accompany the application packet, and should include justification for each expense plus a description of the non-federal match component. This budget narrative can be developed in a Word document, and should be no longer than a paragraph or two.

**Information to Consider When Preparing a Budget**

* List items by type of material or nature of expense.
* For each charge, state number of units, cost per unit and total cost specified.
* State necessity of charges for the successful completion of the project.
* Exclude unallowable costs (e.g., food, entertainment).

**Special Note**
NOAA expects that applicants will ensure that no Federal or non-Federal grant funds will be expended for in-kind goods or services, for purposes of providing transportation, travel, and other expenses for any Federal employee. If an award is made based on this application, this provision will be incorporated into the award document as a Special Award Condition.

**Matching**
Unless otherwise noted in the RFP, the applicant must provide non-Federal matching funds of at least one dollar to each federal 2 dollars requested. (Note: this can also be calculated as one-half of the Federal/NOAA share). The applicant must provide the same level of detail as outlined below for the NOAA share.

**Categories in the 90-4 Form**

* Salaries and Wages
* Identify key investigators, classification of personnel.

1. State time commitments such as hours or percent of time for each position.

2. List total charges for each person listed along with an explanation of how the costs were calculated, Federal and non-Federal. For student/other temporary employees, state hourly rate and estimate of hours to be worked. Amounts should be equal as shown on 90-4.

3. Ensure combined charges for any individual do not exceed 100% time.

4. Ensure time commitments and charges appear reasonable.

5. Ensure all costs for support or executive personnel are excluded from the indirect cost category if they are being charged as direct costs.

6. Are all individuals employees of the applicant organization? If not, explain.

7. Is a cost of living increase built into the budget? If yes, please identify.

8. Are salary increases justified for the grant period? If no, please do so.

9. Ensure all salary/personnel costs are allowable (e.g., no Federal employees or legislative personnel).

**Fringe Benefits**
The budget narrative should provide a description of benefits received by personnel.  Applicants should ensure fringe benefits are charged to Federal and matching categories in the same proportion as salaries. Identify rates for each person. In addition, provide a breakdown for how much is allocated to different categories such as healthcare, Medicare, retirement funds, etc.

**Permanent Equipment**

* For any items of equipment whose cost is $5,000 or more, a description of the item and associated costs is required.
* List each item of equipment along with a description of how it will be used in the project.

**Expendable Supplies and Expensed Equipment**
An explanation is necessary for supplies costing over $1,500.  Expensed equipment is equipment costing $500.00-$4,999.00.  Expensed equipment should be budgeted in proposals under "Supplies" but identified as "Expensed Equipment".  The budget narrative should explain the type of material to be purchased or the nature of expense. For office or business supplies, the budget narrative should explain the basis for the estimate (e.g., historical use rates). Where known, the number of units, cost per unit, and total cost should be provided.

**Travel**
For each trip, the budget should include the destination, estimated cost of transportation, duration, number of travelers, per diem, and who is traveling. If actual trip details are unknown, the basis for the proposed travel charges should be explained. The budget narrative should explain how proposed travel is necessary to the successful completion of the project.

If making several trips to the same destination, provide estimate of number of trips and cost per trip.

**Publication Costs**
If possible, provide breakdown of publications and estimated costs associated with each.

**Other Costs**

* Included under this section are any costs that do not fall within the other specific categories.
* Contractual items would be included under this section.
* List each contract of subgrant as a separate item. Include an additional 90-4 form plus narrative for each subgrant, regardless of the dollar value.
* Describe the products/services to be acquired along with the applicability of each to the project.
* Describe how procurement will be accomplished, competitive or sole source. (Sole source requires justification as to why the proposed sole source entity is the only source capable of meeting the applicant's project needs with the package.)
* Note: The proposal must also include: (1) A commitment from the subcontractor/subgrantee indicating their willingness to participate in the project. The commitment should be signed by an authorized official of that institution. (2) A statement of work describing what the subcontractor/subgrantee will be doing on the project and a justification for the need of the subcontractor/subgrantee.

**Indirect Costs**
Include copy of the current approved rate from the cognizant agency. If rate and amount budgeted cannot be easily calculated, provide illustration of the calculation.

**Purdue University Entity Profile and Letter of Intent Forms**

Funds for Illinois or Indiana partners in successful joint MI-IL/IN-WI proposals will ultimately flow from NOAA through Purdue University (administrative home of Illinois-Indiana Sea Grant) to the lead investigator for the IL/IN portion. Any Illinois or Indiana lead investigators should therefore provide copies of the Purdue Entity Profile and Letter of Intent forms as part of the overall application package.