POWER Virtual Workshop

Budget & Match
Required Documents

1. SF 424A (non-construction projects) or 424C (construction projects) – attachment
2. Project Budget Form -within POWER portal
3. Matching Form -within POWER Portal
4. Budget Narrative - attachment
5. Match Commitment Letters - attachment

Construction Projects also need:

- Engineer or architect budget/report
- Basic Agency Letter
  - ARC does not administer construction grants post-award – done by federal or state agency
  - E.g. USDA-RD, EDA, registered state basic agency (RSBA)
  - Signed letter on agency letterhead, lists ARC grant and total budget amounts
What Is Match?

- Matching funds are funds outside of ARC that contribute to overall project costs
- Match is required for all ARC projects
- Kinds of Match:
  - Cash
  - Loans
  - In-Kind – land, property, equipment, services, etc.

- Acceptable Match Sources
  - Applicant
  - Partners
  - Public sector
  - Foundations
  - Private Sector
- Match letters stating specific in-kind, cash or loan value/amount committed to the project must be provided as an attachment.

View the detailed Video Guide for Match linked on arc.gov/POWER
The video references 2019 but is still applicable!
1(a) Enter “ARC”
1(c) ARC amount
1(d) Total match
6(a-h) Fill in budget amounts by category for ARC and match

Total column (g) auto-populates
(1) Enter “ARC”
(2) Enter “Match”

Rows (5), (i) and (k) auto-populate
SF 424A (Non-Construction)

8(a) Enter “ARC”

13 and 14, enter estimated spend for the first year for ARC funding and match respectively

16(a) Enter “ARC”

16(b), (c) and (d) enter estimated annual ARC funding spend

Make sure your numbers align across all documents!
1(a)-11(a) Fill in budget totals by category

Column (b) should be blank

Rows 12, 14 and 16 auto-populate

Enter percentage of ARC share

Dollar amount auto-populates

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**SF 424C (Construction)**

**BUDGET INFORMATION - Construction Programs**

<table>
<thead>
<tr>
<th>COST CLASSIFICATION</th>
<th>a. Total Cost</th>
<th>b. Costs Not Allowable for Participation</th>
<th>c. Total Allowable Costs (Columns a-b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Administrative and legal expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Land, structures, rights-of-way, appraisals, etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Relocation expenses and payments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Architectural and engineering fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Other architectural and engineering fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Project inspection fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Site work</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Demolition and removal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Construction</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Miscellaneous</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. SUBTOTAL (sum of lines 1-11)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Contingencies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. SUBTOTAL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Project (program) income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. TOTAL PROJECT COSTS (outlaid #15 from #14)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FEDERAL FUNDING**

17. Federal assistance requested, calculate as follows:
R (Consult Federal agency for Federal percentage share.)
Enter the resulting Federal share.

Enter eligible costs from line 16c Multiply X % $
### Project Budget Form (in POWER Portal)

Press the **Add** button to add a new budget line item. This button can be pressed repeatedly to create as many rows of budget line items as needed.

Each row has a **Delete** button that allows you to delete one row at a time, if necessary. You must provide a unique budget line item name, identify a budget category, and provide a nonzero budget amount for each row created.

Press the **Save** button to save the data on all rows before leaving this screen. Navigating to another screen without saving first will result in the loss of any new data that has been entered.

**TIP:** Text boxes with hash marks in the lower right corner can be expanded by clicking and dragging the hash marks to view more text.

- **Budget Category**
- **Budget Line Item Name**
- **Budget Notes**
- **ARC**
- **Other Federal**
- **State**
- **Local**
- **Total**

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Budget Line Item Name</th>
<th>Budget Notes</th>
<th>ARC</th>
<th>Other Federal</th>
<th>State</th>
<th>Local</th>
<th>Total</th>
<th>Add</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Personnel</td>
<td>Project Director</td>
<td>$20,000.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$20,000.00</td>
<td>$40,000.00</td>
<td>Delete</td>
<td></td>
</tr>
<tr>
<td>2 Fringe Benefits</td>
<td>Medical and Dental</td>
<td>$12,000.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,000.00</td>
<td>$24,000.00</td>
<td>Delete</td>
<td></td>
</tr>
</tbody>
</table>

Include calculation for how you determined cost for this line item.
Matching Funds Form (in POWER Portal)

At the time this proposal is submitted, the match may either be proposed (speculative), pending (you are awaiting final notification), or committed (its availability is confirmed and documented).

Instructions

Press the Add button to add a new match source. This button can be pressed repeatedly to create as many rows of matching funds sources as needed.

Each row has a Delete button that allows you to delete one row at a time, if necessary. You must provide a unique match source name along with all other required information for each row created.

Before moving to the next screen, verify the Total Match Amount equals or exceeds the minimum allowable match for the counties to be served. Also, confirm the Total Match Amount is equal to the match amounts entered in the Project Budget form on the preceding page and the Project Information/Estimated Funding section of the SF-424 form.

Press the Save button to save the data on all rows before leaving this screen. Navigating to another screen without saving first will result in the loss of any new data that has been entered.

THE FOLLOWING NEED TO BE CORRECTED:

TOTAL MATCH: The sum of the match amounts does not equal the Project Budget’s Match Total ($0.00).

MATCH SOURCE #1: MISSING AMOUNT: The Match Amount must be greater than zero.

<table>
<thead>
<tr>
<th>Match Source Name</th>
<th>Type of Match</th>
<th>Type of Funder</th>
<th>Name of Funder</th>
<th>Match Amount</th>
<th>Match Notes</th>
<th>Match Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation</td>
<td>In-Kind</td>
<td>Foundation</td>
<td>founder</td>
<td>$0.00</td>
<td></td>
<td>Committed</td>
</tr>
<tr>
<td>Cash</td>
<td>Applicant</td>
<td>Applicant</td>
<td>light</td>
<td>$10,558.00</td>
<td></td>
<td>Committed</td>
</tr>
</tbody>
</table>

TOTAL BUDGETED MATCH TOTAL

$10,558.00

$0.00

* required

† for any Pending or Proposed match, provide details on a) when match was requested, b) when funder’s decision on award will be announced, and c) any other relevant info regarding match status.

To keep changes, click Save before leaving this page. Clicking the navigation buttons will not save any changes you have made.

[First Page][Prev] [Project Budget] [Next to Project Narrative Page] [Final Page] [Save] [Cancel Changes]
## Budget Narrative (attachment)

### PERSONNEL

<table>
<thead>
<tr>
<th>Position</th>
<th>ARC</th>
<th>Match</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief coffee brewer</td>
<td>$1,000</td>
<td>$500</td>
<td>$1,500</td>
</tr>
<tr>
<td>Senior go-getter</td>
<td>$600</td>
<td>$40</td>
<td>$640</td>
</tr>
<tr>
<td>Primary problem fixer</td>
<td>$6,000</td>
<td>$600</td>
<td>$6,600</td>
</tr>
<tr>
<td>Assistant problem fixers (3)</td>
<td>$8,000</td>
<td>$1,000</td>
<td>$9,000</td>
</tr>
<tr>
<td>Big boss $45,200 @ 5%</td>
<td>$2,000</td>
<td>$260</td>
<td>$2,260</td>
</tr>
<tr>
<td><strong>SUBTOTAL PERSONNEL</strong></td>
<td>$17,600</td>
<td>$2,400</td>
<td>$20,000</td>
</tr>
</tbody>
</table>

### SUPPLIES

<table>
<thead>
<tr>
<th>Item</th>
<th>ARC</th>
<th>Match</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Toolkits for 10 @ $3,500ea</td>
<td>$30,000</td>
<td>$5,000</td>
<td>$35,000</td>
</tr>
<tr>
<td>Computers – 10 laptops @ $1,250</td>
<td>$10,000</td>
<td>$2,250</td>
<td>$12,250</td>
</tr>
<tr>
<td>General office supplies (paper, pens, telephones)</td>
<td>$10,000</td>
<td>$2,750</td>
<td>$12,750</td>
</tr>
<tr>
<td><strong>SUBTOTAL SUPPLIES</strong></td>
<td>$50,000</td>
<td>$20,000</td>
<td>$50,000</td>
</tr>
</tbody>
</table>

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For personnel, document % FTE or # of hours dedicated to project.

Describe what's included in general categories (e.g. office supplies) in budget narrative. Include justification for line items.

Recommended that this document is prepared in Excel.
Indirect Costs

- Costs incurred by grantee not directly related to the project itself, but are necessary for the general operation of the organization and its activities

- Common examples:
  - Rent, utilities, etc.
  - Administrative, accounting, record keeping, etc.

- If you do not have an existing indirect cost rate granted by a federal agency, please see 2 CFR 200.414 (indirect cost) and 2 CFR 200.68 (modified total direct cost) for information regarding how to calculate

- Indirect costs at or below 10% of the total budget allows your POWER application to remain competitive
Additional Resources

- OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Super Circular"), 2 CFR Part 200
  - 2 CFR Part 200.306 – Cost sharing or matching
  - 2 CFR Part 200, Subpart E – Cost principles
- Found here: [www.ecfr.gov](http://www.ecfr.gov)
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