ADMINISTRATION FOR CHILDREN AND FAMILIES

UNIFORM PROJECT DESCRIPTION (UPD) 2022-2025

ATTACHMENT B

GUIDANCE FOR USE

Administration for Children and Families

UNIFORM PROJECT DESCRIPTION (UPD)

WHAT IS THE UPD:

The Uniform Project Description (**UPD**) is a series of text options that Program Office (PO) staff will use to select required elements of the Project Description and the Budget and Budget Justification for Notices of Funding Opportunities (NOFOs) issued by the Administration for Children and Families (ACF). Applicants that apply for funding must submit an application in response to all options selected by the PO.

The UPD is approved for use in all discretionary NOFOs published by ACF to solicit applications for the competitive award of grants and cooperative agreements.

HOW THE UPD IS USED:

- The UPD is generic content for the project narrative, line-item budget and justification, certain attachments, and other key portions of the NOFO. Certain text options may be tailored for program-specific requirements, and text boxes are available for those options. Otherwise, POs will have the option to select c standard language and optional standard language text options, that including their titles, may not be modified in any way.
- POs should only choose standard language options that are necessary and important for response by applicants. This is to ensure that there is sufficient information in applications for objective review. Evaluation criteria in the NOFOs should be reflective of the standard language options chosen by the POs.
- Instructions regarding whether and how content may be altered is included in each section below.

OTHER INFORMATION COLLECTIONS IN NOFOs:

- Pre-Award Information Collections: It is acceptable to include references and URLs to program-specific application forms and formats in ACF NOFOs in conjunction with the UPD only when those collections have received OMB approval under the requirements of the Paperwork Reduction Act (PRA).
- Forms, formats, or other requests for information that are not approved information collections, may not be included in ACF NOFOs. The Office of Grants Policy (OGP) will work with the Office of Planning, Research, and Evaluation (OPRE) to identify any such collections during the NOFO review process.
- Post-Award Information Collections, Other than Reporting: If a PO requires a specific set of questions for evaluation of a project post-award, OGP will work with OPRE to assist the PO in determining whether the collection requires OMB approval.
- Program-specific Reporting Requirements: All reporting requirements that are in addition to ACF's standard form for Program Performance Reporting (PPR) are required to have OMB approval if the reporting requirements apply to 10 or more respondents.

- In cases where the PO expects recipients to collect and report on specific data or variables, the PO may be required to submit a request for full OMB approval of an Information Collection prior to publishing the NOFO. The PO should consider whether to pursue generic OMB clearance (a somewhat shorter process) for expanding on the Program Performance Report (PPR) requirements for their recipients.

PAPERWORK REDUCTION ACT

Whenever information is solicited from the public, or from a non-Federal agency, the requesting Federal agency must implement the requirements of the PRA of 1995 [44 U.S.C. §§ 3501-3520]

For more information on the requirements of the PRA, please contact:

For questions about NOFO content and how to use the UPD: Please contact your designated Office of Grants Policy (OGP) Contact.	For OMB clearance related questions: Molly Jones ACF PRA Reports Clearance Officer Office of Planning, Research & Evaluation (OPRE) mary.jones@acf.hhs.gov (202) 205-4724

The Project Narrative

GENERAL INSTRUCTIONS:

The Project Narrative is a series of standardized and generic text options that can be used, as needed, to inform applicants of the requirements for developing a project description, budget, and budget justification in response to a specific Notice of Funding Opportunity (NOFO). It is the single OMB-cleared information collection to be used by applicants under ACF NOFOs. Most program-specific project description requirements can be integrated into the UPD text options that allow such additions.

Use the available options and text boxes to provide clear instruction to applicants on the content that applicants must submit in their applications.

Please Note:

Anything that the applicant is required to address in their application must be included in this section.

Program-specific project description requirements must be added to the text box under, “Approach." However, ensure that all UPD options are reviewed in advance of adding program-specific information under “Approach.” These application requirements may already be addressed elsewhere as an option in the UPD.

Use “must” instead of “should” when discussing mandatory program requirements.

The Project Narrative Overview

General Expectations and Instructions

The Project Narrative requests the information by which an application is evaluated and ranked in competition with other applications for financial assistance. It must address all activities for which federal funds are being requested and all application requirements as stated in this section. The Project Narrative must explain how the project will meet the purpose of the NOFO, as described in the Program Description section. As a reminder, reviewers will be evaluating this section in accordance with the Criteria section.

The Project Narrative must be clear, concise, and complete. ACF is particularly interested in Project Narratives that convey strategies for achieving intended performance. Project Narratives are evaluated based on substance and measurable outcomes, not length. Cross-referencing should be used rather than repetition. Supporting documents designated as required must be included in the Appendix of the NOFO.

Table of Contents

INSTRUCTIONS:

Use this content if you will require a table of contents.

Do not alter this content.

CONTENT:

At the beginning of File One, insert a table of contents that guides a reader through the contents of both files in your application. If possible, include links to the relevant content in File One.

Project Summary

INSTRUCTIONS:

Use this option to request a Project Summary from applicants. The standard language includes all the information that is requested in the Project Summary.

CONTENT:

Provide a one-page summary of the project description. Do not cross-reference to other parts of the application. The summary must include:

- At the top, the project title, applicant name, address, phone numbers, email addresses, and any website URL.
- A brief description of the project, including the needs and population you will address and your proposed services.

Geographic Location

INSTRUCTIONS:

If you will require information about geographic location beyond that required by the Project/Performance Site Location(s) form, use the following content. If not delete this section.

You may add to the following content to include program-specific requirements about the location of the proposed project for the primary recipient, and if applicable, the subrecipient organization(s).

Do not alter this content.

CONTENT:

Provide the precise physical location of your project and boundaries of the area you will serve. If you will include any subrecipients in your project that will serve the geographic areas include their locations as well.

Text Field: Geographic Location

Need for Assistance

INSTRUCTIONS:

Use this content to include this section in the Project Narrative. If not, delete.

Do not alter this content.

CONTENT:

Identify the problems you plan to solve. These problems could be physical, economic, social, financial, institutional, etc. To do so:

- Demonstrate the need, including the nature and scope of the problem.
- You may provide supporting documentation, such as letters of support and testimonials,

in an application appendix.

- Include any relevant data based on planning studies or needs assessments. You may refer to them in the endnotes or footnotes.
- Use demographic data and participant or beneficiary information where you can.

Objectives

INSTRUCTIONS:

Use this section to require applicants to specify requirements for the objectives of the project and how they relate to the overall purpose of the program.

Do not alter this content, but you may add additional information in the text field. Delete this content if not needed.

CONTENT:

State your main objectives and any sub-objectives. Address how the objectives stated relate to the overall purpose of this program and describe how you will achieve the objectives.

Text Field: Objectives

Expected Outcomes

INSTRUCTIONS:

Use this content to include language in the Project Narrative.

This option requests that applicants define their projected outcomes in relation to the overall goals for the NOFO. NOFOs that request specific outcomes for applicants must include this information in the Program Description section of the NOFO.

Do not alter this content. Delete this content if not needed.

CONTENT:

Identify the outcomes you plan to achieve from the project. Outcomes should relate to the overall program as described in the Program Description section. If research is part of the proposed work, outcomes must include hypothesized results and implications of the proposed research.

Approach

INSTRUCTIONS:

Use this section to include specific directions for applicants that will tailor the project narrative to the requirements of the specific program described by the NOFO. Delete this content if not needed.

This text provides the central requirements of the Project Description narrative.

You may use the text field to specify requirements that are the critical elements used by reviewers during the merit review. Do not repeat standard language or the requirements for all applicants that appear earlier in the NOFO template.

CONTENT:

Outline your action plan. Describe the scope and detail of how you will accomplish your proposed project. Account for all functions or activities you identify in your application.

Explain potential obstacles and challenges to accomplishing your project goals. Explain the strategies you will use to address them.

Text Field: Approach

Project Timeline and Milestones

INSTRUCTIONS:

Use this option to request that applicants provide a project management plan, including a project timeline, and a description of key milestones in their proposed project. Delete this content if not needed.

Do not alter this content.

CONTENT:

Provide a timeline for your project that includes milestones. To do so:

- Organize the information by task and subtask, showing related milestones.
- Provide monthly or quarterly quantitative projections for what you plan to accomplish and by when. For example, provide the number of people you plan to serve or the number of a certain activity you plan to complete.
- If you can't quantify some of your accomplishments, provide their target dates.
- Cover the full period of performance in your timeline.

Organizational Capacity Narrative

INSTRUCTIONS:

Use this section to give further instructions on organizational capacity requirements and any narrative required. Delete this content if not needed.

You may alter this section to ensure the applicant meets your needs to determine organizational capacity.

CONTENT:

Provide the following information for your full project team including the applicant organization and any cooperating partners, contractors, and subrecipients:

Provide evidence that your team has the relevant experience and expertise needed to carry out your project.

Describe your team's experience with administering, developing, implementing, managing, and evaluating similar projects

Provide evidence that your team has the organizational capability to fulfill their roles and functions effectively.

You will provide some supporting information in the Attachments section.

Current and Pending Funding Support

INSTRUCTIONS:

Lead Authors may opt to include the following language if applicable. Delete this content if not applicable.

Do not alter the content.

CONTENT:

Provide a list of your current and pending funded support for ongoing projects and proposals. Include all sources such as federal, state, and local governments, public or private foundations, for-profit organizations, etc.

Be sure to indicate which projects and proposals require committed time from the project director, principal investigator, or other key personnel.

Show the total award amount, awarding entity, and the amount of time each key staff member will devote to each project.

Plan for Oversight of Federal Award Funds and Activities

INSTRUCTIONS:

Use this option to include language in the Project Narrative. NOFOs with multiple funding streams must have this box checked. OGP recommends all NOFOs include this option.

Do not alter this content. Delete this content if not applicable.

CONTENT:

You must ensure proper award oversight. The regulation that governs this oversight is 45 CFR Part 75 Subpart D. It includes standards for:

- Financial and Program Management
- Property Management
- Procurement
- Performance and Financial Monitoring and Reporting
- Subrecipient Monitoring and Management
- Record Retention and Access
- Remedies for Noncompliance
- Prior written approval

Describe your framework to ensure proper oversight of federal funds and activities. Include:

- A description of the governance, policies and procedures, and systems you use for record keeping and financial management.
- A description of the procedures to identify and mitigate risks and issues. These might

include audit findings, continuous performance assessment findings, and monitoring.

- The key staff who will be responsible for maintaining oversight of program activities staff and any partners or subrecipients.

Project Performance Evaluation Plan

INSTRUCTIONS:

This is the first of two evaluation options. You may include one or both or delete both. It is an evaluation for quality improvement purposes.

You may not alter the content, but may provide details that are specific to the NOFO in the text field.

CONTENT:

Describe a plan for how you will evaluate your project's performance and how it will contribute to continuous quality improvement. This plan must describe:

- How you will monitor ongoing activities and the progress towards the project's goals and objectives.
- The inputs, key activities, and expected outcomes of the funded activities. Inputs might include your collaborative partners, key staff, budget, service processes or other resources.
- How you will measure the inputs, activities, and outcomes;
- How you will use the resulting information to inform improvement of funded activities
- Any processes that support the overall data quality.
- The organizational systems and processes that will track performance outcomes
- How your organization will collect and manage data in a way that allows for accurate and timely reporting of performance outcomes.. This might include assigned skilled staff, data management software, and data integrity.
- Any potential obstacles to implementing the project performance evaluation and how you will address them.
- A timeline for how you will review information from the performance evaluation and apply it to your ongoing project.

Text Field: Program Performance Evaluation Plan

Activities Evaluation Plan

INSTRUCTIONS:

This is the second of two evaluation options. It supports a more "rigorous" approach which may involve a significant portion of project funds to meaningfully implement. "Rigorous" evaluation plans do not mean a randomized control trial approach is required, it indicates the expectation that the applicant should provide a data collection plan that will appropriately and directly answer the research questions within the constraints of their funded activities.

Remember that if you are too specific about what ACF wants to know, and how ACF wants it to be studied, then either the program office or the recipient will need to pursue OMB approval. You could request that the applicant describe their research questions and their plan for data collection (e.g., how data will be collected, how participants will be recruited, how consent will be obtained, how participants will be retained in the study, and who will be part of the study). You may also ask what will be learned from the study and how it may inform the broader field.

If considering this option, please work with OPRE.

You may not alter this content, but Lead Authors may provide details that are specific to the NOFO in the text field. Lead Authors could consider also requiring a Logic Model to support the evaluation plan (see Logic Model option in Section IV.2 Project Description). You may delete this content if not applicable.

CONTENT:

Describe your plan for rigorous evaluation of funded activities. The evaluation must:

- Assess activities and progress towards the goals and objectives of the project
- Assess whether the project is having the expected effects and impacts.
- Specify expected outcomes and any research questions, as well as how the evaluation results will provide greater understanding and improvement of the funded activities.
- Include a valid and reliable measurement plan, detailed timeline, and sound methodological design.
- Describe the details about the proposed data collection activities, the participants, data management, data integrity, and analyses plans.
- Describe any potential obstacles in implementing the evaluation and how you will address them.

Text Field: Funded Activities Evaluation Plan

Logic Model

INSTRUCTIONS:

Lead Authors may select to require a logic model, to support the design, management and/or evaluation of the project.

You may not **alter the content but** Lead Authors may provide details that are specific to the NOFO. Use the text box to clearly link the logic model to the evaluation plan, if both are required. (See the Activities Evaluation Plan option above). Delete this content if not applicable.

CONTENT:

You must submit a logic model for designing, managing, and evaluating the project. A logic model is a diagram that:

- Presents how inputs drive activities to produce outputs, outcomes, and the ultimate goals of the proposed project.
- Explains the links among project elements.

- Targets the identified objectives and goals of the project.

While there are many versions of logic models, for the purposes of this funding opportunity, the logic model may include the connections between:

- Inputs such as additional resources, organizational profile, collaborative partners, key staff, or budget.
- Target population, such as the individuals to be served or identified needs.
- Activities, mechanisms, and processes such as evidenced-based practices, best practices, approach, key intervention and evaluation components, continuous quality improvement efforts.
- Outputs, which include the immediate and direct results of program activities.
- Outcomes, which include the expected short and long-term results the project you expect to achieve. These are typically described as changes in people or systems.
- Project goals such as overarching objectives and reasons for proposing the project.

Text Field: Logic Model

Project Sustainability Plan

INSTRUCTIONS:

Use the following content if you will require a project sustainability plan from applicants. Delete it if not.

Do not alter this content.

CONTENT:

You must propose a plan for project sustainability after the period of federal funding ends. We expect you to sustain key elements of your project. These elements can include strategies or services and interventions that have been effective in improving practices and outcomes.

- Provide an approach to project sustainability that is effective and feasible. Describe:
- The key people and organizations whose support you will require.
- The types of alternative support you will require to maintain the project.
- If the proposed project involves key project partners, how you will maintain their cooperation or collaboration after the federal funding ends.

Business Plan

INSTRUCTIONS:

If a business plan is a required as part of the project narrative, select this option and use the text box to describe its required elements.

You may add to this content to provide descriptions, requirements, and/or any necessary instructions. Delete if not applicable.

CONTENT:

If you will use federal funds to support a business operation, provide a business plan.

Text Field: Business Plan

Protection of Sensitive or Confidential Information

INSTRUCTIONS:

Use this option if applicants are required to collect any sensitive or confidential information. Delete if not.

Do not alter this content.

CONTENT:

Describe how you will collect and safeguard protected personally identifiable information and other information that is considered sensitive. Make sure your approach is consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality. Provide:

- The methods and systems you will use to ensure that you properly handle confidential and sensitive information including any subrecipients and/or contractors.
- A plan for the disposition of such information at the end of the period of performance.

See 45 CFR 75.303(e) for more information.

Dissemination Plan

INSTRUCTIONS:

Select this option if applicants are required to disseminate any products as part of the awarded project.

Do not alter this content. Delete if not applicable.

CONTENT:

Propose a plan to disseminate reports, products, and project outputs to key target audiences. Include:

- Dissemination goals and objectives
- Strategies to identify and engage with target audiences
- How you will allocate sufficient staff time and budget for dissemination
- A preliminary plan to evaluate the extent to which target audiences receive project information and use it as intended.
- The dissemination timeline

The Line-Item Budget and Justification

INSTRUCTIONS

This section provides high-level general instructions for completing the line-item budget and justification.

You may add information to the content below to provide NOFO-specific guidance or reminders about specific costs and how to handle or justify them.

Do not duplicate information in the Funding Policies & Limitations section of the NOFO but you can refer to them.

Detailed instructions for completing this section will be included by link to the ACF website. That content is included below.

NOFOs with multiple funding streams must read the [ACF Guidance on Multiple Funding Sources in a Notice of Funding Opportunity](https://foa.grantsolutions.gov/files/help/DGP Policy on Multiple Funding Sources in FOAs1.docx) https://foa.grantsolutions.gov/files/help/DGP Policy on Multiple Funding Sources in FOAs1.docx*for instructions on using this text box.*

CONTENT:

The line-item budget and budget justification supports the information you provide in the Budget Information Standard Form [SF-424-A or SF-424-C]. See Standard Forms.

It justifies the costs you ask for and includes added detail, including detailed calculations for the "object class categories" in the Budget Information Standard Form. You will provide this information for [the initial budget period only / each year of the period of performance / the full period of performance]. See Funding Periods.

As you develop your budget, consider:

- If the costs are necessary, reasonable, allocable, and consistent with your project's purpose and activities.
- How you calculate your costs in ways that are clear and repeatable.
- The restrictions on spending funds. See Funding Policies and Limitations.

We encourage you to also review the Standard Form instructions.

To create your line-item budget and justification, see detailed instructions on our website.

In general, you must:

- indicate the method you will use for your indirect cost rate. See Indirect Costs for further information.
- include estimation methods, quantities, unit costs, and other similar quantitative detail sufficient for the calculation to be duplicated.
- for any cost-sharing, include a detailed listing of any funding sources identified in Block 18 of the SF-424 Application for Federal Assistance.

Text Field: Project Budget and Budget Justification

THE FOLLOWING DETAILED INSTRUCTIONS TO BE PLACED ON THE WEBSITE

Preparing Your Line-Item Budget and Justification

General Instructions

Use the following guidelines for preparing your line-item budget and budget justification. Also consider these guidelines when preparing your Budget Information Standard Form.

Your budget must follow any guidance on allowable costs in the NOFO and the cost principles in 45 CFR part 75, subpart E. Make sure to follow any funding restrictions in the NOFO and the salary limitation cap in Administrative and National Policy Requirements.

Personnel

Description: Costs of employee salaries and wages. See 45 CFR 75.430 for more information on allowable personnel costs.

Do not include the personnel costs of consultants, contractors, and subrecipients under this category.

Justification: For each position, provide: the name of the person, if known, their title; time commitment to the project in months; time commitment to the project as a percentage or full-time equivalent; annual salary; grant salary; wage rates; etc. Identify the project director or principal investigator, if known at the time of application.

Fringe Benefits

Description: Costs of employee fringe benefits that are allowances and services provided by employers to their employees in addition to regular salaries and wages. For more information on Fringe Benefits please refer to 45 CFR 75.431.

Do not include the fringe benefits of consultants, contractors, and subrecipients. List those costs under the "Contractual" category as part of the total value of the contract or agreement.

Typically, fringe benefits amounts are determined by applying a calculated rate for a particular class of employee (full-time or part-time) to the salary and wages requested. Fringe rates are often specified in the approved indirect cost rate agreement. Fringe benefits may be treated as a direct cost or indirect cost in accordance with the applicant's accounting practices. Only enter fringe benefits treated as a direct cost under this category.

Justification: Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, Federal Insurance Contributions Act (FICA) taxes, retirement, taxes, etc.

Travel

Description: Costs of project-related travel such as transportation, lodging, and subsistence, by employees of the applicant organization who are in travel status on official business.

Include travel by non-employees such as consultants, contractors or subrecipients under the Contractual line item. List local travel for employees in non-travel status should under the Other category.

Develop travel costs in accordance with the applicant's travel policies and 45 CFR 75.474.

Justification: For each trip provide:

- the total number of traveler(s)
- travel destination
- duration of trip

- per diem
- mileage allowances, if privately owned vehicles will be used to travel out of town
- other transportation costs and subsistence allowances.

If appropriate for this project, detail travel costs for key project staff to attend ACF-sponsored workshops, conferences, or grantee orientations in the budget justification.

Equipment

Description: "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of: (a) the capitalization level established by the organization for the financial statement purposes, or (b) $5,000.

(Note: Acquisition cost means the net invoice unit price of an item of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. You may include or exclude ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation in your acquisition cost in accordance with your organization's regular written accounting practices.)

See 45 CFR 75.439 for more information.

Justification: For each type of equipment requested provide:

- a description of the equipment
- the cost per unit
- the number of units
- the total cost
- a plan for use on the project, including the use or disposition of the equipment after the project ends.

Supplies

Description: Tangible personal property other than those included in the Equipment category. A computing device is a supply if the acquisition cost is less than the lesser of $5,000, or the capitalization level established by organization for financial statement purposes, regardless of the length of its useful life.

See 45 CFR 75.2, 75.321, and 75.453 for more information.

Justification: Specify general categories of supplies and their costs. Show computations and provide other information that supports the amount requested.

Contractual

Description: Cost of all contracts and subawards except those that belong under other categories such as equipment, supplies, construction, etc. Include third-party evaluation contracts, procurement contracts, and subawards. You must use 45 CFR 75.326-.340 procurement procedures. Additionally, subawards are subject to the requirements at 45 CFR 75.351-.353.

List costs related to professional and consultant services by persons who are members of a particular profession or possess a special skill, and who are not officers or employees in the Other category. (These arrangements may be through either a consultant agreement directly with an individual or a contract with a company that employs the consultant.

If applicable and charged as a direct cost, include cost of third-party renting or leasing agreements for equipment; and third-party renting or leasing agreements for real property by address for each building, facility, administrative office, space, structure, land, and other real property.

Justification: Indicate whether the proposed agreement qualifies as a subaward or contract in accordance with 45 CFR 75.351. Provide:

- the name of the contractor or subrecipient, if known
- a description of anticipated services
- a justification for why they are necessary
- a breakdown of estimated costs
- an explanation of the selection process

Additionally, for subawards, provide a detailed budget and budget narrative for each subaward, by entity name, along with the same justifications referred to in the instructions above.

For contracts, demonstrate that you will conduct procurement transactions in a manner to provide, to the maximum extent practical, open, and free competition. You must justify any anticipated procurement action that is expected to be awarded without competition and exceeds the simplified acquisition threshold stated in 48 CFR 2.101(b).

We may require you provide us with pre-award review and procurement documents, such as requests for proposals or invitations for bids, independent cost estimates, etc.

If applicable and charged as a direct cost, for each real property proposed or claimed for rent or lease include:

- the rent amount with calculation
- terms of lease; maintenance
- repair amounts with details on each type of expense proposed and its associated cost
- minor A&R with specifics for each type of proposed expense and its associated cost
- the computations and other information that supports the amount requested

Real Property Financing Costs

Only when allowable and with prior approval, describe the financing costs (including interest) including terms for the real property address. For applicable ACF grant programs with real property authority, see ACF Property Guidance site.

Do not include real property owned by the recipient or arrangements considered:

- “less-than-arms-length”
- “sale and lease back”

- “finance lease” per Financial Accounting Standards Board (FASB)
- “financed purchase” per Government Accounting Standards Board (GASB) standards

These costs must be treated as either direct or indirect costs, not both. List these costs, such as depreciation costs:

- If charged as a direct cost, under the “Other” category
- If charge as an indirect cost, as part of your indirect cost pool used to calculate an indirect cost rate.

For more information, see 45 CFR 75.2, 75.414, 75.430-75.431, 75.434, 75.436, 75.439, and 75.452.

Other

Description: Enter the total of all other costs. Such costs, where applicable and appropriate, may include, but are not limited to:

- individual consultant costs
- local travel
- insurance, when not included under the Fringe category
- food, when allowable
- medical and dental costs (non-personnel)
- professional service costs, such as audit charges
- depreciation of real property and equipment, when not treated as an indirect cost
- printing and publications
- training costs, (such as tuition and stipends
- staff development costs
- administrative costs, when not treated as an indirect cost

Costs must be allowable per 45 CFR Part 75 Subpart E.

Justification: Provide a breakdown of costs, computations, a narrative description, and a justification for each cost under this category.

Real Property Depreciation

If applicable and charged as a direct cost, include depreciation by real property address for each building, facility, administrative office, structure, land, and other real property proposed for use and depreciation of equipment proposed for use.

For each real property owned by the recipient or less-than-arms-length lease intended to be proposed or claimed for use provide, if applicable, and in accordance with 45 CFR 75.436 and 75.465:

- the allocable percentage and total dollar amount
- the depreciation amount with type of method and calculation used

- tax amount
- insurance amount and what it covers
- maintenance and repair amounts with details on each type of expense proposed and its associated cost; minor A&R with specifics for each type of proposed expense and its associated cost
- the ownership type (e.g., owned, leased, or intent to lease)
- show the computation and provide other information that supports the amount requested

For more information, please see the ACF Property Guidance site.

Do not include costs of third-party renting or leasing real property and equipment here. List those costs under the "Contractual" category.

Indirect Charges

Description: Indirect costs are those incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. These are also referred to as Facilities and Administration (F&A) costs.

Typical examples of indirect or F&A costs include:

- depreciation on buildings and equipment
- equipment and capital improvements
- operation and maintenance expenses
- general administration and expenses, such as the salaries and expenses of personnel administration and accounting

For more information, see 45 CFR 75.2, 75.414, 75.430-75.431, 75.434, 75.436, and 75.439. Enter the total amount of indirect costs.

To charge indirect costs you can select one of two methods:

Method 1 – Approved rate. You currently have an indirect cost rate approved by your cognizant federal agency.

Justification: Enclose a copy of the current approved rate agreement. If you are s requesting a rate that is less than what is allowed under the program, the authorized representative of the applicant organization must submit a signed acknowledgement that the applicant is accepting a lower rate than allowed. Choosing to charge a lower rate will not be considered during the merit review or award selection process.

Method 2 – *De minimis* rate. Per 45 CFR 75.414(f), if you have never received a negotiated indirect cost rate, you may elect to charge a de minimis rate. If you are awaiting approval of an indirect cost proposal, you may also use the *de minimis* rate. If you choose this method, costs included in the indirect cost pool must not be charged as direct costs.

This rate is 10% of modified total direct costs (MTDC). See 45 CFR 75.2 for the definition of

MTDC. You can use this rate indefinitely.

Justification: This method only applies if you have never received an approved negotiated indirect cost rate from HHS or another cognizant federal agency. If you are awaiting approval of your indirect cost proposal, you may request the 10 percent *de minimis* rate.

If you choose this method, you must not charge costs included in the indirect cost pool as direct costs to the grant.

Commitment of Non-Federal Resources

Description: Amounts of non-federal resources you will use to support the project as identified in Block 18 of the SF-424. Use this line to indicate required or voluntary committed cost sharing or matching, if applicable.

All Awards

For all federal awards, ACF must accept any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, as part of the recipient's cost sharing when such contributions meet all the criteria listed in 45 CFR 75.306.

Awards Requiring Cost Sharing

For awards that require matching or cost-sharing by statute, we must hold you accountable for projected commitments of non-federal resources (at or above the statutory requirement) in your application budgets and budget justifications. This includes commitments by budget period or by project period for fully funded awards.

If you fail to provide the statutorily required matching or cost-sharing amount (and any voluntary committed amount in excess) we may disallow federal funds. We will require you to report these funds in your Federal Financial Reports.

Awards Not Requiring Cost Sharing

For awards that do not require matching or cost sharing by statute, we do not expect you to provide cost sharing or matching. However, you are allowed to voluntarily propose a commitment of non-federal resources. If you decide to do so and we accept those costs, we will include the non-federal resources in the approved project budget.

We must hold you accountable for all proposed non-federal resources as shown in the Notice of Award (NoA). If you fail to meet that amount we may disallow federal funds. We will require you to report these funds in your Federal Financial Reports.

Justification: If you relyi on cost share or match from a third party, then that party must include a firm commitment of these resources in the third-party agreement submitted with your application.

You must provide detailed budget information for every funding source identified in Item 18. "Estimated Funding ($)" on the SF-424.

You must fully identify and document in your applications the specific costs or contributions you propose to meet a matching requirement.

You must provide documentation in your applications on the sources of funding or contributions.

Justify in-kind contributions by explaining how you determined the stated valuation.

You must document matching or cost sharing by budget period or by period of performance for fully funded awards).

If your justification lacks the required supporting documentation will not be disqualified from competitive review; however, it may impact an application's scoring under the evaluation criteria in *Section V.1. Criteria* of this NOFO.

Construction

Description: Provide a separate detailed budget and narrative in accordance with the instructions outlined on the SF-424C Construction Program form.

Justification: Provide a separate detailed budget and narrative in accordance with the instructions for other object class categories. Identify which construction activities and costs will be contractual and those that you organization will assume.

Program Income

Description: The estimated amount of gross income, if any, you expect to directly generate or earn from this project.

Program income includes:

- income from fees for services performed
- the use or rental of real or personal property acquired under federally funded projects
- the sale of commodities or items fabricated under an award
- license fees and royalties on patents and copyrights
- interest on loans made with award funds.

See 45 CFR 75.307 for more information.

Justification: Describe the nature, source, and anticipated use of program income in the budget or refer to the pages in the application that contain this information.

Attachments

GENERAL INSTRUCTIONS:

Select the attachments appropriate to your application Delete any that do not apply.

Legal Proof of Non-Profit Status

INSTRUCTIONS:

If non-profits are eligible and you require proof of that status, include this content. If not, delete. Do not alter this content.

CONTENT:

If your organization is a non-profit, you need to attach proof. We will accept any of the following:

- A reference to your listing in the IRS’s most recent list of tax-exempt organizations
- A copy of a current tax exemption certificate from the IRS.
- A letter from your state's tax department, attorney general, or another appropriate state official saying that your group is a non-profit and that none of your net earnings go to private shareholders or others.
- A certified copy of your certificate of incorporation or similar document. This document must show that your group is a non-profit.
- Any of the above for a parent organization. Also, include a statement signed by an official of the parent group that your organization is a non-profit affiliate.

Legal Proof of For-Profit Status

INSTRUCTIONS:

If for-profits are eligible and you require proof of that status, include this content. If not, delete. Do not alter this content.

CONTENT:

If your organization is a for-profit, including small businesses, you need to attach proof.

Include documentation establishing the power granted to the entity to enter into contractual relationships or accept awards. This might include your articles of incorporation or bylaws.

Legal Proof of Small Business Status

INSTRUCTIONS:

If for-profits are eligible and you require proof of that status, include this content. If not, delete. Do not alter this content.

CONTENT:

In addition to the proof that your organization is for-profit required above, small businesses must submit a certification signed by the chief executive officer or designee that states that the entity qualifies as a small business under 13 CFR 121.101-121.201.

Additional Eligibility Documentation

INSTRUCTIONS:

If there are additional eligibility requirements in addition to applicant type and you need proof that the applicant meets the requirements, use this content. If not, delete. You must include the actual requirements under Eligibility in the NOFO.

You may add to this content as needed to describe the proof required.

CONTENT:

Text Field: Additional Eligibility Documentation

Organizational Capacity Supporting Information

INSTRUCTIONS:

Use this section to identify the specific items you will need to determine if the organization has the appropriate capacity. Delete all that do not apply.

Do not alter the language, except to remove options that are not applicable and add any additional items required in the text field.

CONTENT:

You must attach the following information to support the information in your Organizational Capacity section:

- Organizational charts, including all partners
- Resumes or Curricula Vitae (CV) for all key personnel
- Biographical sketches for all key personnel
- Job descriptions for each vacant key position.
- College transcripts for graduate student research fellows
- List of your Board of Directors
- Financial statements adhering to Generally Accepted Accounting Principles (GAAP), if available, for up to the two most recently completed fiscal years (this requirement does not apply to start-up organizations).
- Audit reports or statements from certified public accountants or licensed public accountants, if available, for up to the two most recently completed fiscal years (this requirement does not apply to start-up organizations).
- Audit summary report including auditor's opinion, if applicable
- Copy or description of the applicant organization's fiscal control and accountability procedures
- Copy or description of the applicant organization's personnel policies
- For construction projects, the names of payment and performance bond carriers you use
- Child-care licenses and other documentation of professional accreditation
- Information on compliance with federal, state, and local government standards

Third-Party Agreements

INSTRUCTIONS:

This section provides standard lead-in content and then options. Delete the lead in and options if not applicable. If applicable, delete the options that do not apply.

Do not otherwise alter this content.

STANDARD CONTENT:

You must submit agreements with all third parties involved in the project. Third parties include subrecipients, contractors, and other cooperating entities. Third-party agreements include Letters of Commitment, Memoranda of Understanding (MOU), and Memoranda of Agreement (MOA). We do not consider general letters of support to be third-party agreements.

Any such agreement must:

- Describe the roles and responsibilities for project activities.
- Describe the support and resources that the third-party is committing to the proposed project.
- Be signed by the person in the third-party organization with the authority to make such commitments organization.

DELETE THOSE THAT DO NOT APPLY:

- Detail work schedules and estimated compensation with an understanding that the parties will negotiate a final agreement after award.
- Identify the primary applicant and all collaborators responsible for project activities if for a collaboration or consortia application.
- If the agreement covers a loan transaction, contain
    - The purposes for the loan
    - interest rates and other fees
    - terms of the loan
    - repayment schedules
    - collateral security
    - default and collection procedures
    - the signatures of the authorized officials of the lender and the borrower.
- If the agreement covers an equity investment, contain the:
    - purposes for the equity investment
    - type of equity transaction, for example a stock purchase
    - cost per share and basis on which the cost per share is derived
    - number of shares being purchased
    - percentage of ownership in the business
    - term of duration of the agreement
    - number of seats on the board, if applicable
    - signatures of the authorized officials of the applicant and third party organization

Letters of Support

INSTRUCTIONS:

Use this option if you will require letters of support.

Do not alter this content.

CONTENT:

Attach statements from community, public, or commercial leaders that support your project. At minimum, each letter of support must identify the person writing the letter, the organization they represent, the date, and their reasons for supporting the project.

Other Collected Information

Notice of Intent

INSTRUCTIONS:

You may alter this section only to include the method of submission or to delete the section.

Use this content if an optional notice of intent is requested for this NOFO. Receipt of Notices of Intent by email is preferred.

Do not use the text box to request additional information.

This section will be under Other Submissions in the NOFO and mentioned in Key Dates.

CONTENT:

We ask that you let us know if you plan to apply for this opportunity. We do this to plan for the number of expert reviewers we will need to evaluate applications. You do not have to submit a notice of intent to apply.

Please email your notice to [email]. In your email, include:

- The notice of funding opportunity number and title
- Your organization's name and address
- A contact name, phone number, and email address

Text Field: Letter of Intent

Paperwork Reduction Act Disclaimer

INSTRUCTIONS

This notification is required under Pub. L. 104-13. This content will appear at the end of the NOFO.

CONTENT:

As required by the Paperwork Reduction Act, 44 U.S.C. 3501-3521, the public reporting burden for the Project Description (Project Narrative, Line-Item Budget and Justification) is estimated to average 60 hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection information. The Project Description information collection is approved under OMB control number 0970-0139, which expires 03/31/2025. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.