



**State Digital Equity Capacity Grant Program
Consolidated Budget Form**

This form will serve as a tool to capture budget information required for the State Digital Equity Capacity Grant Program application.

Per Section II.C.2. of the NOFO, any State or Territory applying for Capacity Grant funds must submit the Consolidated Budget Form as part of their application. Applications from States must be received no later 11:59 p.m. ET on [DATE], 60 days after the issuance the NOFO. Applications from U.S. Territories must be received no later 11:59 p.m. ET on July 31, 2024.

If you have any further questions, or require technical assistance, please reach out to your assigned Federal Program Officer.

Read the instructions on each worksheet tab before starting. Do not modify this template or any cells or formulas.

1. First fill out the blank white cells in workbook tabs a. through i. with costs only for the current phase being submitted. Enter the project costs identified for each Category line item within each worksheet tab to auto-populate column B of this summary tab.
2. Blue colored cells contain instructions, headers, or summary calculations and should not be modified. Only blank white cells should be populated.
3. All costs incurred by the grantee's sub-recipients and contractors, should be entered only in section e. Contractual/Subaward. All other sections are for the costs of the grantee only.
4. Ensure all entered costs are allowable, allocable, and reasonable in accordance with the administrative requirements prescribed in 2 CFR 200. Only include costs that can be directly attributed to the project. Do not include costs that will be incurred for any other Federal financial assistance award.
 - **Allowable** refers to costs that may be charged to a grant in accordance with the cost principles prescribed in 2 CFR 200.403.
 - **Allocable** refers to costs that can be directly charged to the grant award based on the benefit provided. See 2 CFR 200.405.
 - **Reasonable** refers to actions a prudent business person would employ and are necessary to the execution of the award. See 2 CFR 200.404.
5. Add rows as needed throughout tabs a. through i. If rows are added, formulas/calculations may need to be adjusted by the preparer. Do not add rows to the Instructions and Summary tab.
6. **The budget should account for the State or Territory's: a) administrative costs, capped at 3% of the grant amount; b) program evaluation costs, capped at 5% of the grant amount; and c) Digital Equity Plan updates and maintenance, capped at 20% of the grant amount (see Section II.C.3. of the NOFO regarding limitations on administrative costs, program evaluation costs, and plan updates and maintenance).**
7. **Expenses relating to the administration of the grant:** A grantee may not use more than three percent (3%) of the grant amount received for expenses relating to administration of the grant (see 47 U.S.C. § 1723(d)(3)(D)(v)). The 3% limitation on administrative costs includes the combined total of indirect costs and direct administrative costs charged to an award. To identify if any expenses relating to the administration of the grant are included, please fill out columns C through E for each cost category in this summary page. Expenses related to the administration of the grant, both direct and indirect, should not be added to or subtracted from the total cost category in column B. The applicant must clearly describe in the budget narrative how it applied or calculated the 3% limitation on administrative costs.
8. **Expenses relating to subgrant evaluation:** A grantee may not use more than 5 percent of the grant amounts received for expenses relating (directly or indirectly) to evaluate the efficacy of the efforts funded by subgrants (see 47 U.S.C. § 1723(d)(3)(D)(v)). To identify if any expenses relating the evaluation of subgrant are included, please fill out columns F through H for each cost category in this summary page. Expenses related to the evaluation of subgrants, both direct and indirect, should not be added to or subtracted from the total cost category in column B.
9. If indirect costs are included in the proposed budget, the applicant must provide a copy of the approved negotiated indirect cost rate agreement if this rate was negotiated with a cognizant federal agency or otherwise document those indirect costs consistent with 2 C.F.R. 200.414.
10. The totals of ALL cost categories are rounded to the nearest dollar.

SUMMARY OF BUDGET CATEGORY COSTS PROPOSED								
The values in this summary table are from entries made in subsequent tabs, only blank white cells require data entry								
Category	Cost	Includes expenses relating to the administration of the grant? (Y/N)	Expenses (\$) relating to the administration of the grant (DIRECT COSTS)	Expenses (\$) relating to the administration of the grant (INDIRECT COSTS)	Includes expenses relating to subgrant evaluation? (Y/N)	Expenses (\$) relating to subgrant evaluation (DIRECT COSTS)	Expenses (\$) relating to subgrant evaluation (INDIRECT COSTS)	Comments (as needed)
a. Total Personnel	\$0							
Salary	\$0		\$0	\$0		\$0	\$0	
Fringe	\$0		\$0	\$0		\$0	\$0	
b. Travel	\$0		\$0	\$0		\$0	\$0	
c. Equipment	\$0		\$0	\$0		\$0	\$0	
d. Supplies	\$0		\$0	\$0		\$0	\$0	
e. Contractual/Subawards	\$0		\$0	\$0		\$0	\$0	
f. Construction	\$0		\$0	\$0		\$0	\$0	
g. Other Direct Costs	\$0		\$0	\$0		\$0	\$0	
Total Direct Costs	\$0		\$0	\$0		\$0	\$0	
h. Total Indirect Charges	\$0			\$0			\$0	
Federal Funds	\$0							
Non-Federal Funds	\$0							
Total Federal Costs	\$0		\$0	\$0		\$0	\$0	
i. Cost Sharing/Matching \$ (if applicable)	\$0							
j. Cost Sharing/Matching % (if applicable)	#DIV/0!							
Total Project Costs	\$0		Total expenses relating to the administration of the grant (\$)	\$0		Total expenses relating to subgrant evaluation (\$)	\$0	
			Percent of expenses relating to the administration of the grant(\$)	#DIV/0!		Percent of expenses relating to subgrant evaluation (\$)	#DIV/0!	

Additional Explanation (as needed):

a. Personnel

INSTRUCTIONS

1. List project costs solely for employees of the grantee. All personnel costs for subrecipients and contractors must be included under e. Contractual- Subawards.
2. All personnel should be identified by position title and not employee name. Enter the level of effort (e.g., hours for hourly employees, number of months for monthly, etc.), select the unit from the drop down menu, enter the unit cost, fringe benefits and the total direct personnel compensation will automatically calculate.
3. Personnel cannot exceed 100% of their time on all active projects (including other Federal awards or work unrelated to the State Digital Equity Capacity Grant Program).
4. If loaded labor rates are utilized, a description of the costs the loaded rate is comprised of must be included in the Additional Explanation section below. NIST/DOC must review all components of the loaded labor rate for reasonableness and unallowable costs (e.g., fee or profit).
5. Fringe benefits are allowances and services provided to employees as compensation in addition to regular salaries and wages. The rates and how they are applied should not be averaged to get one fringe cost percentage. Complex calculations should be described/provided in the Additional Explanation section below.
6. The fringe benefit rates should be applied to all positions, regardless of whether those funds will be supported by Federal Share or Recipient Cost Share.

Personnel Costs									
Position Title	Key Personnel	Level of Effort	Unit	Unit Cost	Subtotal Salary	Fringe Benefits	Fringe Rate	Total	Justification of Need
Example: Grant Manager	Yes	4.00	Annual	\$80,000.00	\$320,000.00	\$112,000.00	35.00%	\$432,000	The Grant Manager will be responsible for completing Digital Equity Capacity grant reports; archiving grant-related documents and documentation; preparing for, and supporting, any activities related to grant monitoring, audit or compliance requests; compiling, reconciling, and managing the submission of subgrantee reports and documents. The fringe benefit rate of the Grant Manager is expected to be 35% of the salary charges. Fringe benefits for this position include health and dental care, life insurance, long-term disability, retirement, workers compensation, and agency personnel charges. These costs are expected to be used for the administration of the grant.
Example: Digital Navigators	No	200.00	Hour	\$150.00	\$30,000.00	\$0.00	0.00%	\$30,000	The Digital Navigators will be responsible for providing group assistance to Covered Populations regarding internet connectivity services information that can enhance their livelihood. The Digital Navigator is expected to be dedicated on a part-time basis totaling 200 hours (approximately 20 hours a week for 10 weeks) throughout the Subgrantee Selection Process. The hourly rate is inclusive of fringe benefits.
Example: Legal Services	No	300.00	Hour	\$300.00	\$90,000.00	\$0.00	0.00%	\$90,000	The legal services will be conducted by in-house legal staff at the State Broadband Office. The costs include drafting, execution, and filing fees of legal agreements and Memorandum of Understandings (MOUs) between organizations involved in the grant, including subgrantees. Legal hours also include time to conduct legal reviews for all contracts. The hourly rate is inclusive of fringe benefits. These costs are expected to be used for the administration of the grant.
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
					\$0.00		#DIV/0!	\$0	
TOTAL PERSONNEL					\$0	\$0		\$0	

Additional Explanation (as needed):

g. Other Direct Costs

INSTRUCTIONS

1. Other direct costs are direct cost items required for the project which do not fit clearly into other categories. These direct costs must not be included in the indirect costs (for which the indirect rate is being applied for this project). Examples are: tuition, printing costs, etc. which can be directly charged to the project and are not duplicated in indirect costs (overhead costs).
2. Basis of cost are items such as contractor quotes, prior purchases of similar or like items, published price list, etc.
3. Contingency is that part of a budget estimate of future costs (typically of large IT projects or other items as approved by the Federal awarding agency) which is associated with possible events or conditions arising from causes the precise outcome of which is indeterminable at the time of estimate, and that experience shows will likely result, in aggregate, in additional costs for the approved activity or project. Amounts for major project scope changes, unforeseen risks, or extraordinary events may not be included. Amounts must be estimated using broadly-accepted cost estimating methodologies and accepted by the Federal awarding agency. Contingency costs are reserved until a demonstrated need is approved by the Grants Officer. Please refer to 2 CFR 200.433 for more information.

General Description	Cost	Basis of Cost	Justification of need
Example: Project Management Training for State Broadband Office Staff	\$7,200	Catalog price (based on online search)	Project Management Training conducted by XYZ Corporation is requested to pay for three staff working full-time on the Digital Equity Capacity Grant Program (i.e., Grant Manager, State Broadband Office Director, and Procurement Specialist). The training will cover project management areas necessary for the successful implementation and oversight of the Digital Equity Capacity Grant Program. These costs are expected to be used for the administration of the grant.
TOTAL OTHER DIRECT COSTS	\$0		

Additional Explanation (as needed):

h. Indirect Costs

INSTRUCTIONS

1. Indirect (facilities & administrative (F&A)) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.
2. Indirect costs may be charged to the award if, the applicant has a Federally approved indirect cost rate or the applicant has never received a negotiated indirect cost rate and elects to charge a de minimis rate of 10 percent of modified total direct costs (MTDC), which can be used indefinitely. MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.
3. Indirect costs that are related to the administration of the Eligible Entity's grant count toward the statutory two percent cap. By their nature, indirect costs are those recipient costs that are not directly associated with the recipient's execution of its grant-funded project, but that are necessary to the operation of the organization and the performance of its programs. A grantee should describe the types of indirect costs that it will charge to the grant. A grantee can never double-charge a cost as both a direct and an indirect administrative cost. The budget provided by the Eligible Entity must explain how they will account for direct and indirect personnel costs charged to the grant with the statutory two percent cap (see BEAD FAQ 7.11). It is the Eligible Entity's responsibility to determine whether their indirect costs include such expenses subject to the cap, and account for them appropriately. The Eligible Entity must document such accounting, and make it available to NTIA and NIST if requested.
4. Fill out the table below to indicate how your indirect costs are calculated.
5. The rates and how they are applied should not be averaged to get one indirect cost percentage. Complex calculations or rates that do not do not correspond to the below categories should be described/provided in the Additional Explanation section below. If questions exist, consult with your DOC contact before filling out this section.
6. The indirect rate should be applied to both the Federal Share and Recipient Cost Share.
7. **NOTE:** A Recipient who elects to employ the 10% de minimis Indirect Cost rate **cannot claim "unrecovered indirect costs" as a Cost Share contribution (see 2 CFR 200.306(c)).** These costs cannot be reflected as actual indirect cost rates realized by the organization, and therefore are not verifiable in the Recipient records as required by Federal Regulation (§200.306(b)(1)).

Rate Period	Indirect Cost Base (\$)	Indirect Cost Rate (%)	Total Indirect Costs (\$)	Amount (\$) of Indirect Costs covered by Federal Funds	Amount (\$) of Indirect Costs covered by Non-Federal Funds	Explanation of Indirect Cost Base
Period of Performance	\$1,123,090	10.00%	\$112,309	\$112,309	\$0	The Eligible Entity does not have a Federally approved indirect costs rate and elects to charge a de minimis rate of 10 percent of modified total direct costs (MTDC). Indirect Cost Base of the MTDC is based on the following Tabs: Personnel (\$552,000); Travel (\$12,190); Supplies (\$8,900); Contractual-Subawards (2 Subawards totaling \$50,000 and \$500,000 contracts)
05/01/2024 - 12/31/2026	\$600,000	56.00%	\$336,000	\$300,000	\$36,000	Cost base is based on negotiated rate agreement and includes Labor, Fringe, Travel, and Other.
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
			\$0			
TOTAL INDIRECT COSTS			\$0	\$0	\$0	

Additional Explanation (as needed):

Hour
Month

Cash
In Kind

Domestic
International

Yes
No

Personnel
Travel

Annual

Equipment
Supplies
Contractual
Construction
Subaward
Other

Yes
No

Deduction
Addition

Federal
Non-Federal

Yes
No

Yes
No

Cost Sharing or Matching
Other (explanation is provided under Additional Explanation)

TBD

Cash	Federal	American Rescue Plan Act (ARPA)
In Kind	State	CARES Act
Combination of both Cash & In Kind (explanation is provided under Additional Explanation)	Local	Consolidated Appropriations Act (CAA)
TBD	Other	ReConnect Loan and Grant Program
	TBD	Families First Coronavirus Response Act (FFCRA)
		TBD