

DWG Employment Recovery Grant (COVID-19) Sub-recipient Budget Narrative Instructions

Please note the following when completing the DWG Employment Recovery (ER) Budget Narrative (see DWG ER Budget Template):

- Counties to be served and planned number of participants must be listed clearly at the top of the template.
- Each line item of the budget must be explained in detail and the costs must be provided for each. Funds will be awarded in part based on the level of detail provided and quality of explanation of costs.
- If a grant modification requests to realign the budget, the narrative must address the reason for the change in each affected line item.
- Sub-recipients are expected to monitor the average cost per participant throughout the project's lifecycle and address this cost in the budget narrative when submitting modification requests for budget realignments or for additional funding (if/when additional funding is available).

Instructions for each line item are below.

- **Personnel** – List all staff positions by title. State the annual salary of each person, the percentage of each person's time devoted to the project, the amount of each person's salary funded by the grant, and the total personnel cost for the period of performance.
- **Fringe Benefits** – Provide the overall fringe benefit percentage which reflects the sub-recipient's organizational fringe, and list the components included, such as health insurance, FICA, retirement, etc. Provide the fringe benefit calculation for each staff position listed under the Personnel line item.
- **Travel** – Specify the type and purpose of the travel, the number of travelers, approximate mileage, per diem rates, estimated number of trips, and other associated travel costs.
- **Equipment** – Identify each item of equipment to be purchased which has an estimated acquisition cost of \$5,000 or more per unit and a useful lifetime of more than one year. List the quantity and unit cost per item. Items with a unit cost of less than \$5,000 are supplies.
- **Supplies** – Supplies include all tangible personal property other than "equipment." Identify supply categories (e.g. office supplies, cell phones, personal tools for disaster clean-up, etc.). List the cost associated with each category.
- **Participant Breakdown by Services** – Provide detailed description, calculation, and costs for the following services to be provided: career services, training services (excluding on-the-job training), on-the-job training only, supportive services, and needs-related

payments. Each description should include the planned number of enrollments for the service.

- **Other** – List each item in sufficient detail for DWD to determine whether the costs are reasonable or allowable. Costs included under this line item should not fit into any other line item category.
- **Indirect Charges** – If charging indirect costs to the grant, provide description, calculation, and cost details.