

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

Please note the following when completing the DWG Disaster Recovery (DR) Budget Narrative (see DWG DR Budget Template):

- Counties to be served and planned number of participants must be listed.
- Each line item must be explained, and the cost provided for each.
- 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 Costs** – Provide detailed description, calculation, and costs for participant wages, participant fringe benefits, related participant training, and related supportive services. *Note: For this initial funding application, please do not include employment & training (E&T). Any training listed in the budget should be short term training related/required for the temporary disaster relief employment position.*
- **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.