

as the number of people served and the number of activities accomplished. Examples of these activities would be the number of businesses started or expanded, the number of jobs created or retained, the number of people trained, the number of youth, couples or families assisted or the number elders participating in the activity during that reporting period. When accomplishments cannot be quantified by activity or function, list them in chronological order to show the dates and schedule of accomplishments. List organizations, cooperating entities, consultants, or other key individuals who will work on the project, as well as a short description of the nature of their effort or contribution. (*Legal authority: Sections 803(a) of the Native Americans Programs Act of 1974, as amended, 42 U.S.C. 2991b.*)

Organizational Profiles: Provide information on the applicant organization(s) and cooperating partners with organizational charts, financial statements, audit reports or statements from CPA/Licensed Public Accountants, Employer Identification Numbers, names of bond carriers, contact persons and telephone numbers, child care licenses and other documentation of professional accreditation, information on compliance with Federal/State/local government standards, documentation of experience in the program area, and other pertinent information. Any non-profit organization submitting an application must submit proof of its non-profit status in its application at the time of submission. (*Legal authority: Sections 803(a) of the Native Americans Programs Act of 1974, as amended, 42 U.S.C. 2991b.*)

Third-Party Agreements: Include written agreements between grantees and sub grantees or subcontractors or other cooperating entities. These agreements must detail scope of work to be performed, work schedules, remuneration, and other terms and conditions that structure or define the relationship. (*Legal authority: Sections 803(a) of the Native Americans Programs Act of 1974, as amended, 42 U.S.C. 2991b.*)

Budget and Budget Justification: Provide line item detail and detailed calculations for each budget object class identified on the Budget Information form. Detailed calculations must include estimation methods, quantities, unit costs, and other similar quantitative detail sufficient for the calculation to be duplicated. The detailed budget must also include a breakout by the funding sources identified in Block 15 of the SF-424. Provide a narrative budget justification that describes how the

categorical costs are derived. Discuss the necessity, reasonableness, and allow ability of the proposed costs. (*Legal authority: Sections 803(a) of the Native Americans Programs Act of 1974, as amended, 42 U.S.C. 2991b*)

Additional Information: The following are requests for additional information that needs to be included in the application: Any non-profit organization submitting an application must submit proof of its non-profit status in the application at the time of submission. The non-profit organization shall submit one of the following verifiable documents: (a) A copy of the applicant's listing in the Internal Revenue Service's (IRS) most recent list of tax exempt organizations described in Section 501(c)(3) of the IRS code, or (b) providing a copy of the currently valid IRS tax exemption certificate, or (c) providing a copy of the articles of incorporation bearing the seal of the State or federally-recognized Tribe in which the corporation or association is domiciled. Organizations incorporating in American Samoa are cautioned that the Samoan government relies exclusively upon IRS determinations of non-profit status; therefore, articles of incorporation approved by the Samoan government do not establish non-profit status for the purpose of ANA program eligibility. (*Legal authority: Sections 803(a) of the Native Americans Programs Act of 1974, as amended, 42 U.S.C. 2991b.*)

General: The following guidelines are for preparing the budget and budget justification. Both Federal and non-Federal resources shall be detailed and justified in the budget and narrative justification. For purposes of preparing the budget and budget justification, "Federal resources" refers only to the ACF grant for which you are applying. Non-Federal resources are all other Federal and non-Federal resources. It is suggested that budget amounts and computations be presented in a columnar format: first column, object class categories; second column, Federal budget; next column(s), non-Federal budget(s); and last column, total budget. The budget justification should be a narrative.

- **Personnel:** The description of the costs of employee salaries and wages. Identify the project director or principal investigator, if known. For each staff person, provide the title, time commitment to the project (in months), or time commitment to the project (as a percentage or full-time equivalent), annual salary, grant salary, wage rates, etc. Do not include the costs of consultants or personnel costs of delegate agencies or of specific

project(s) or businesses to be financed by the applicant.

- **Fringe Benefits:** Costs of employee fringe benefits unless treated as part of an approved indirect cost rate. Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, FICA, retirement insurance, taxes, etc.

- **Travel:** Costs of project-related travel by employees of the applicant organization (does not include costs of consultant travel). Justification: For each trip, show the total number of traveler(s), travel destination, duration of trip, per diem, mileage allowances, if privately owned vehicles will be used, and other transportation costs and subsistence allowances. Travel costs for key staff to attend ACF-sponsored workshops should be detailed in the budget.

- **Equipment:** Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which 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. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation shall be included in or excluded from acquisition cost in accordance with the organization's regular written accounting practices.). Justification: For each type of equipment requested, provide a description of the equipment, the cost per unit, the number of units, the total cost, and a plan for use on the project, as well as use or disposal of the equipment after the project ends. An applicant organization that uses its own definition for equipment should provide a copy of its policy or section of its policy, which includes the equipment definition.

- **Supplies:** Costs of all tangible personal property other than that included under the Equipment category. Justification: Specify general categories of supplies and their costs. Show computations and provide other information that supports the amount requested.

- **Contractual:** Costs of all contracts for services and goods except for those, which belong under other categories such as equipment, supplies, construction, etc. Third-party evaluation contracts (if applicable) and contracts with secondary recipient organizations,