

federal amount requested) must use OMB standard form 424C "Budget Information - Construction Programs" and associated form instructions.

All instructions should be read before completing the appropriate budget form(s). Note that both Federal and non-Federal columns on Standard Form 424A must be filled in completely and separately and the amounts per category and total amounts on both the Standard Form 424A and 424C must correspond with the budget narrative and justification.

On a separate sheet, describe and justify in narrative detail or on a spreadsheet the itemized costs per category between Federal and non-Federal shares and the corresponding direct and indirect cost totals. For the non-Federal share, the itemized costs should be separated into cash and in-kind contributions. If in-kind contributions are included, describe briefly the basis for estimating the value of these contributions.

If the applicant currently has a negotiated indirect cost rate with the Federal government, an amount for indirect costs can be included in the budget. Indirect costs are overhead costs for basic operational functions (e.g., lights, rent, water, insurance) that are incurred for common or joint objectives and therefore cannot be identified specifically within a particular project. Indirect costs can be included in both the Federal and non-Federal cost shares as long as the method of calculation is clear and certain rules are followed. The first rule is that generally the Federal share of the indirect costs cannot exceed 25 percent of the total proposed direct costs. The second rule is that if the approved indirect cost rate is above 25 percent of the total proposed direct cost, the amount above the 25-percent level can only be used as part of the non-Federal share if it is part of a negotiated rate. If indirect costs are included, the package should include a copy of the current, approved, negotiated indirect cost agreement with the Federal government. However, if the applicant is still in the process of obtaining or updating an indirect cost rate agreement, then the proposal package should include a copy of the transmittal letter and supporting documentation sent to the appropriate Federal agency (i.e., cognizant agency) in order to establish a new rate. If the applicant has never received a Federal grant, they should contact the Department of Commerce, Office of Executive Assistance Management (DOC/OEAM) via their web site: <http://www.osec.doc.gov/oebam/grants.htm> before submitting the proposal package

to the Prescott Grant Program. DOC/OEAM will help determine what documents must be submitted to obtain an indirect cost rate with the Department of Commerce.

We will not consider fees, fund-raising activities, travel for DOC or DOI employees, salaries for DOC or DOI employees, or profits as allowable costs in the proposed budget. The total costs of a project consist of all allowable costs you incur, including the value of in-kind contributions, in accomplishing project activities during the project period. A project begins on the effective date of an award agreement between you and the Grants Officer and ends on the date specified in the award. Accordingly, we cannot reimburse applicants for time expended or costs incurred in developing a project or preparing the application, or in any discussions or negotiations with us prior to the award. We will not accept such expenditures as part of your cost share.

3. Title Page

A Title Page must be included for each project. The Title Page must list the project title, project duration (with a start date no earlier than December 2003 or January 2004), applicant name (must match the "legal name" on Standard Form 424, Item 5), name of Principal Investigator or Contact, address and phone number of the Principal Investigator or Contact, the proposal category and funding priority under which the project fits (see section II. of this document), the project's objective(s), and a statement regarding the Federal, non-Federal, and total costs of the project.

4. Project Summary

In 6 sentences or less, briefly summarize: project goals and objectives as they relate to the Prescott proposal categories (i.e., Category A, Category B, or Category C), national or Regional funding priorities; proposed activities; geographic area where activities would occur; and expected outcomes and benefits from the activities (e.g., increased number of responses to live stranded cetaceans, greater and higher quality data collected from pinniped strandings, renovate and upgrade a marine mammal rehabilitation facility, etc.) of the project. This summary will be posted on our website if the project is funded.

5. Narrative Project Description

The narrative description of the proposed project must not exceed 10 pages (not including documents in the Supporting Documentation section) and

must be typed in Courier size 12 font, either single or double-spaced. The narrative should demonstrate the applicant's knowledge of the need for the project, describe how the applicant will manage the business aspects of the grant (i.e., sound accounting practices), and show how the proposed project builds upon any past and current work in the subject area, presents novel or unique solutions, as well as relates to on-going work in related fields. Applicants should not assume that reviewers already know the relative merits of the project.

The narrative project description must include each of the following elements in the order listed here:

(1) Project goals and objectives (maximum 2 pages). Identify the Prescott Grant Program national or regional funding priorities, listed earlier in this document, to which the project's goals and objective(s) correspond. Identify the problem/opportunity the project intends to address and describe its significance to the marine mammal health and stranding response and rehabilitation community. State expected project accomplishments. Although actual stranding events cannot be predicted, historic stranding data in the region of proposed activities should be used to assess season, species, numbers, and likelihood of future strandings. These data are critical in linking proposed project objectives with the Prescott Grant Program's goals, funding priorities, and in assuring an equitable distribution of funds among regions. Therefore, we encourage applicants to provide stranding data and statistics by year and geographic area in sufficient detail to provide a historic and need-based context to the project.

(2) Project management (maximum 4 pages, excluding resumes, curriculum vitae, and agreements between Principal Investigators and other participants or grant fund managers where applicable). Describe how the proposed project will be organized and managed. Financial accounting systems to be used must be explained and a business point of contact responsible for managing those systems must be given. Identify whether the applicant is applying as an LOA holder, designee, researcher, Northwest Region contingency plan organization/individual, or state, local, or Federal entity under 109(h) of the MMPA. Researchers must describe who will administer the business aspects of the grant (i.e., on their own, through their current employer, an affiliated institution, or through a third-party organization) and why this method of administration has been chosen.