



# FY 2024 SFIG Pre-Application Budget Webinar - Understanding the Cost-Sharing Requirement & Developing the Project Budget

ALN 84.282D  
June 5, 2024

Note: This slide deck does not contain the full-text of the Notice Inviting Applications (NIA) for the FY 2024 State Facilities Incentive Grant Competition. Before applying for a State Facilities Incentive grant, interested applicants should thoroughly review the program's NIA published in the Federal Register. The State Facilities Incentive NIA and other FY 2024 State Facilities Incentive competition related resources can be found here: <https://www.federalregister.gov/documents/2024/04/24/2024-08731/applications-for-new-awards-expanding-opportunity-through-quality-charter-schools-program-csp-state>



# Webinar Logistics

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Session is listen-  
only



Session will be  
recorded and  
posted



Use chat function  
for questions and  
comments



Email  
[Charter.Facilities@ed.gov](mailto:Charter.Facilities@ed.gov)  
with follow-up questions



# Agenda

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- 1 Introductions
- 2 State Facilities Incentive Grant (SFIG) Eligibility
- 3 SFIG Cost Sharing or Match Requirement
- 4 Pulling together your SFIG Budget
- 5 Things to know when creating your Budget
- 6 Required Budget Forms
- 7 Resources and Reminders



## Meet the State Facilities Incentive Grant (SFIG) Program Team

- Anna Hinton, Ph.D., CSP Director
- Adrienne Hawkins, Supervisor
- Clifton Jones, Program Officer
- Thea Fowles, Program Officer

**Email Contact:** [charter.facilities@ed.gov](mailto:charter.facilities@ed.gov)

# Important – Webinar Disclaimer

- This slide deck does not contain the full text of the FY 2024 CSP SFIG Grants **NIA** published in the *Federal Register* on **April 24, 2024**.
- Before applying for this grant, interested applicants should **thoroughly review** the—
  - **NIA** ([PDF link](#)),
  - **Application Package Instructions** ([PDF link](#)), and
  - **CSP SFIG competition website** ([link](#)).
- Applicants should not rely solely on today's webinar for information and guidance on the NIA. Use the webinar as a resource in conjunction with the NIA.



FEDERAL REGISTER

The Daily Journal of the United States Government



**Notice**

## Applications for New Awards; Expanding Opportunity Through Quality Charter Schools Program (CSP)-State Charter School Facilities Incentive Grant (SFIG) Program

A Notice by the Education Department on 04/24/2024



# CSP SFIG Pre-Application Webinar Series

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- **SFIG Pre-Application Competition Webinar:**
  - The Department reviewed SFIG eligibility requirements, priorities, selection criteria, application requirements, and assurances, etc.
- **SFIG Pre-Application Webinar – Understanding the Cost-Sharing Requirement & Developing the Project Budget**
  - The Department will provide information to help potential applicants understand the program cost-sharing requirements and develop a comprehensive budget that aligns with their proposed project.
- **SFIG Pre-Application Q&A Webinar Slide Deck:**
  - This slide deck will address questions that were submitted by prospective applicants. Questions submitted prior to June 14, 2024, will be considered for review.

**Applicants should not rely solely on this webinar series for information and guidance on the State Facilities Incentive Grant NIA.**

Interested applicants should visit the CSP SFIG Competition website to review all resources, including the Notice Inviting Applications (NIA) in the Federal Register for a complete listing of the eligibility and application requirements, priorities, definitions, and selection criteria.



# SFIG Program Purpose

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The State Charter School Facilities Incentive Grants (SFIG) Program is a competitive grant program that:

Provides federal funds to states to help them establish or improve charter school facilities aid programs.

Encourages states to share in the costs of charter school facilities funding.



# SFIG Competition Basics

- **Estimated Funds Available:** ~ \$30,000,000
- **Estimated Range of Awards:** \$1,000,000 - \$10,000,000
- **Average Estimated Size of Award:** ~\$10,000,000 per year
- **Estimated Number of Awards:** 1-3 grants
- **Project Period:** Up to 60 months
- **Application Deadline:** **July 23, 2024, at 11:59:59pm ET**
  - **Important Note:** The Grants.gov helpdesk is not available on weekends. You are strongly encouraged to submit early! You can always resubmit your application (prior to the closing date at 11:59:59 p.m. ET) if you need to update your application.





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# State Facilities Incentive Grant (SFIG) Eligibility



# Eligible SFIG Applicants ESEA Sec 4304 (k)(4)

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**Eligible Applicants: States.** To be eligible to receive a grant, a State shall establish or enhance, and administer, a per-pupil facilities aid program for charter schools in the State, that—

- (a) Is specified in State law; and
- (b) Provides annual financing, on a per-pupil basis, for charter school facilities.

For a State to be eligible, the State's program of annual per-pupil facilities funding must provide funds to charter schools on a formula basis (although, the formula does not have to provide a flat amount per child or reach every charter school). The per-pupil facilities aid must be dedicated solely or have a portion of which is dedicated solely for charter school facilities.



# Eligible SFIG - Subgrant Applicants

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**Eligible Subgrant Applicant:** Charter schools benefiting from SFIG funds must meet the definition of charter school as defined in section 4310(2) of the ESEA. This definition of a “charter school,” requires that a school be a public school operated under public supervision and direction.

*Under section 4310(1) of the ESEA, for a school to qualify as a charter school under this definition and receive Federal CSP funds, the grantee must assure that each charter school served was authorized by an “authorized public charter agency” as defined in section 4310(1) of the ESEA.*



# Other Eligibility Considerations

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- ❑ A State that is required under State law to provide charter schools with access to adequate facility space, but that does not have a per-pupil facilities aid program for charter schools specified in State law, is eligible to receive a grant under this program if the State agrees to use the funds to develop a per-pupil facilities aid program consistent with the requirements in this notice inviting applications.



# Other Assurance Considerations *(continued)*

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- ❑ Each subgrantee or charter school selected to benefit from this program must assure the State (the SFIG grantee) that it has not relinquished full or substantial control of the charter school to a for-profit management organization (also referred to as an education management organization) or other for-profit entity; and each charter school must assure the grantee that it is fiscally responsible and transparent, particularly with respect to contractual relationships with for-profit management organizations.
  
- ❑ To fulfill this requirement, in selecting each charter school that it will serve under the State Facilities Incentive program, the grantee must obtain an assurance from the school that it meets each of the components of the definition of “charter school” in section 4310(2) of the ESEA).



# Questions

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**Please use the Q&A  
feature to submit your  
questions**

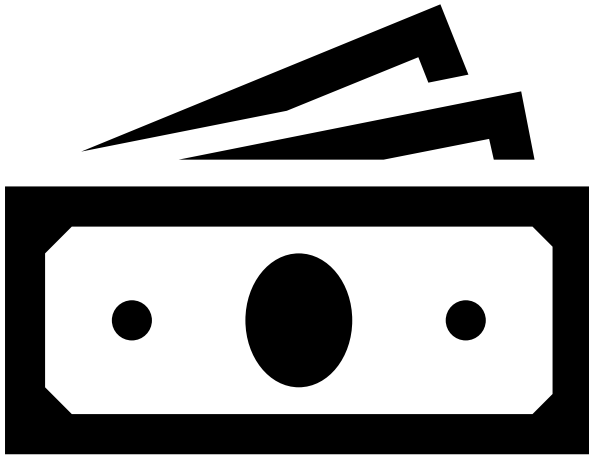


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# The SFIG Cost Sharing or Matching Requirement



# What is Cost Sharing or Matching?



According to [2 CFR 200.1](#), cost sharing or matching is the portion of project costs not paid by Federal funds or contributions. Section 4304(k)(2)(C) of the ESEA dictates the cost sharing requirements for the SFIG program.

*Please refer to [2 CFR 200.306](#) for more information about cost sharing or matching requirements.*

Uniform Guidance  
Website QR Code





# SFIG Cost Sharing Matching Regulatory Requirements

*A State may partner with one or more organizations, and such organizations may provide up to 50 percent of the State share of the cost of establishing or enhancing, and administering, the per-pupil facilities aid program.*

Year	Federal Share (maximum)	Non-Federal Share/ Match or State Share
1	90%	10%
2	80%	20%
3	60%	40%
4	40%	60%
5	20%	80%



# What Qualifies as Matching Funds?

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The types of funds that could qualify as matching funds include the following:

- State appropriations
- Funds in an account generated by a State bonding agency
- Surplus funds from a prior year
- Foundation funds

Applicants that are provisionally selected to receive grants will not receive grant funds unless they demonstrate, **by September 1, 2024**, that they are, or will be able to, provide the State share required under this program.

**Note:** *A State may partner with one or more organizations, and such organizations may provide up to 50 percent of the State share of the cost of establishing or enhancing, and administering, the per-pupil facilities aid program.*



# What Qualifies as Matching Funds? *(continued)*

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- ☐ Matching funds must be in addition to the State and local public funds that would otherwise be used to provide per-pupil facilities aid programs, operations, financing programs, or other programs, for charter schools in the absence of this Federal program.
- ☐ The Department generally considers that State and local funds would be available for this purpose at least in the amount that was available in the preceding comparison year and that the Federal funds and matching non-Federal funds under this program would supplement that amount.



# How is the Match Calculated?

## STEP 1:

*As a reminder, the Federal share and Non-Federal share (State share) of each grant's requisite match must meet the following percentages for each year of the grant:*

Year	Federal Share (maximum)	Non-Federal Share/ Match or State Share
1	90%	10%
2	80%	20%
3	60%	40%
4	40%	60%
5	20%	80%



# How is the Match Calculated? *(continued)*

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## STEP 2:

The State needs to determine which State fiscal year will serve as the base comparison year for all match calculations. The State will typically choose its current fiscal year as of the date the SFIG NIA notice published in the Federal Register on April 24, 2024, but in some circumstances may be able to use the prior fiscal year for its base comparison year.

## STEP 3:

Once the base year has been selected, the required match will be determined based on the increase in the facility funding from the base comparison year to the next appropriate corresponding year.



# How to Determine the Federal Grant Award For Each Fiscal Year?

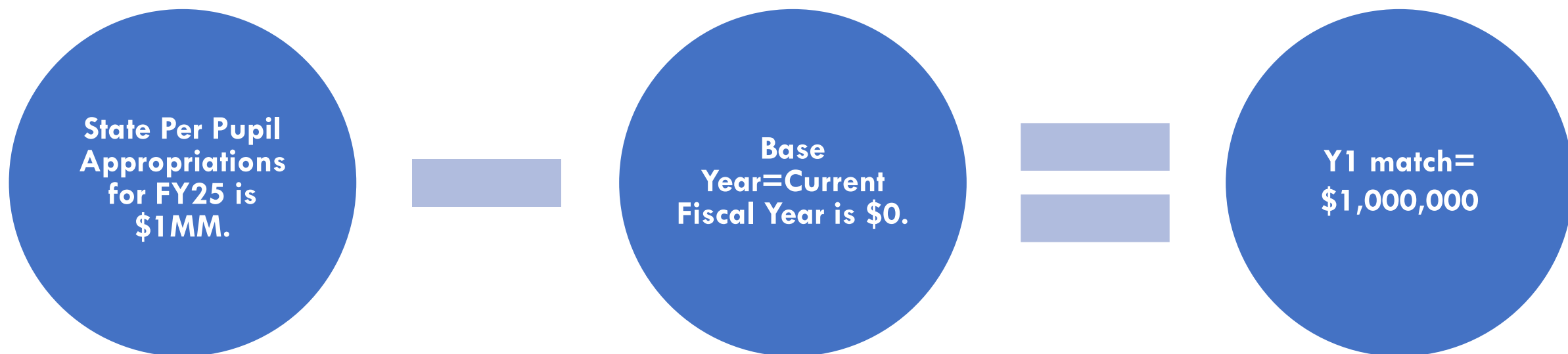
## Step 4

Once the match has been calculated, you can determine the percentage of the Federal grant award in each fiscal year (Federal share) in comparison to the available Non-Federal share (State share).



# Example Scenario #1 – Calculating the Match

A State that is required under State law to provide charter schools with access to adequate facility space, but that does not have a per-pupil facilities aid program for charter schools specified in State law.



# Example Scenario #1 - Calculating the Federal Share

- **Total Federal Share Awarded** = \$29,000,000
- **Project Period** = 5 years (60 months)

Project Year	SY	State Per Pupil Facilities Funding	Match Amount	Federal Share Awarded	Total Project Amount	% of Federal Share	% of State Share
Base Year	23-24	\$0	\$0	\$0	\$0	N/A	N/A
1	24-25	\$1,000,000	\$1,000,000	\$9,000,000	\$10,000,000	90%	10%
2	25-26	\$2,000,000	\$2,000,000	\$8,000,000	\$10,000,000	80%	20%
3	26-27	\$4,000,000	\$4,000,000	\$6,000,000	\$10,000,000	60%	40%
4	27-28	\$6,000,000	\$6,000,000	\$4,000,000	\$10,000,000	40%	60%
5	28-29	\$8,000,000	\$8,000,000	\$2,000,000	\$10,000,000	20%	80%





# Example Scenario #2 – Calculating the Match

A State has a per-pupil facilities aid program for charter schools specified in State law.



# Example Scenario #2 - Calculating the Federal Share

- **Total Federal Share Awarded** = \$29,000,000
- **Project Period** = 5 years (60 months)

Project Year	SY	State Per Pupil Facilities Funding	Match Amount	Federal Share Awarded	Total Project Amount	% of Federal Share	% of State Share
Base Year	23-24	\$1,000,000	\$0	\$0	\$0	N/A	N/A
1	24-25	\$2,000,000	\$1,000,000	\$9,000,000	\$10,000,000	90%	10%
2	25-26	\$3,000,000	\$2,000,000	\$8,000,000	\$10,000,000	80%	20%
3	26-27	\$5,000,000	\$4,000,000	\$6,000,000	\$10,000,000	60%	40%
4	27-28	\$7,000,000	\$6,000,000	\$4,000,000	\$10,000,000	40%	60%
5	28-29	\$9,000,000	\$8,000,000	\$2,000,000	\$10,000,000	20%	80%



# Considerations for States With Biennial Appropriations

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- Because States may use the prior fiscal year as its base comparison year, States with biennial appropriations may consider using the State's facility funding for FY 2023 (July 1, 2022, to June 30, 2023) as the base year for this SFIG competition to calculate the match.
- Once a State calculates the matching funds for year 1, any State, including a state with biennial appropriations, may project the amounts it anticipates in subsequent years to enable it to carry out the performance period across the whole five years.



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# Pulling Together Your SFIG Budget



# Review of Common SFIG Budget Pitfalls

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- Misalignment between the project narrative, budget narrative, and ED 524 form
  - Not properly utilizing the ED 524 Federal and Non-Federal forms
- Misunderstanding allowable costs
  - Planning for subgrant expenditures that are sustained costs (vs. non-sustained costs)
- Inaccurately completing the federal and matching 524b forms
- Calculation errors in the budget narrative and/or ED 524 form
  - Including cents (budgeted amounts less than \$1)



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# Things to Know When Creating Your Budget



# SFIG: Uses of Funds

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5% of SFIG grant funds may be used for administrative expenses that include:

- indirect costs,
- evaluation,
- technical assistance,
- dissemination,
- personnel costs, and
- any other costs in administering the State's per-pupil facilities aid program.

**NOTE:** This use of funds, as well as indirect costs and rates, must comply with EDGAR and the Office of Management and Budget Circular A-87. Consistent with the requirements in EDGAR any charter school subgrantees that use grant funds for construction activities may not be reimbursed for indirect costs for those activities.



# SFIG Subgrant: Uses of Funds

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- ✓ At least 95% of CSP funds must be awarded as subgrants to eligible applicants within the state.
- ✓ Charter school subgrantees may use grant funds for administrative costs that are necessary and reasonable for the proper and efficient performance and administration of this Federal grant.
- ✓ Charter school subgrantees that receive grant funds must use the funds for facilities. Allowable expenditures include:
  - ☐ Rent.
  - ☐ Purchase of a building or land - Charter schools may not use grant funds for purchasing land when they have no immediate plans to construct a building on that land.
  - ☐ Construction.
  - ☐ Renovation of an existing school facility.
  - ☐ Leasehold improvements.
  - ☐ Debt service on a school facility.





# Indirect Cost Rate

This program uses a restricted indirect cost rate. Which is calculated using the following equation:

$$\text{Restricted indirect cost rate} = (\text{General management costs} + \text{Fixed costs}) \div (\text{Other expenditures})$$

For more information regarding indirect costs, or to obtain a negotiated indirect cost rate, please see [Indirect Cost Division webpage](#). Please send any questions concerning indirect costs to the following mailbox: [IndirectCostDivision@ed.gov](mailto:IndirectCostDivision@ed.gov).

Indirect Cost Division  
Website QR Code



# Uniform Guidance Updates

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Revisions to the Uniform Guidance were published in the Federal Register ([link](#)) on April 22, 2024, and will go into effect on October 1, 2024. The revisions will be applied to the grantees from this year's competition.

- For example, the threshold for determining whether items should be considered supplies or equipment has increased from \$5,000 to \$10,000 per article. Also, the indirect cost de minimis rate has increased from 10% to 15% of modified total direct costs.



# Build America, Buy America Act (BABAA)

BABAA requires that all iron, steel, manufactured products, and construction materials used in federally funded projects for infrastructure must be produced in the United States. Grantees, subgrantees, and contractors may not use their grant funds for infrastructure projects or activities unless—

- All iron and steel used in the infrastructure project or activity are produced in the United States;
- All manufactured products used in the infrastructure project or activity are produced in the United States; and
- All construction materials are manufactured in the United States.

**Grantees may request waivers to these requirements. For more information, including a link to the Waiver Request Form, see the Department's Build America Buy America Waiver website at: <https://www2.ed.gov/policy/fund/guid/buy-america/index.html>.**

BABAA  
Website QR Code



# Supplement-Not-Supplant Section 4110 of the ESEA (20 U.S.C. 7120)

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This program involves supplement-not-supplant funding requirements.

- Program funds must be used to supplement, and not supplant, State and local public funds expended to provide per-pupil facilities aid programs, operations financing programs, or other programs, for charter schools.
- Federal funds provided under this program, as well as the matching funds provided by the grantee, must be in addition to the State and local funds that would otherwise be used for this purpose in the absence of this Federal program.
- The Department generally considers that State and local funds would be available for this purpose at least in the amount of the funds that were available in the preceding year and that the Federal funds and matching funds under this program would supplement that amount.



# Questions

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**Please use the Q&A  
feature to submit your  
questions**



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# Required Budget Forms



# Budget ED 524 Form: Federal Funds

- Section A of the ED 524 form is required; complete all years for which funds are requested (up to 5 years).
- Funds requested should match the detailed budget narrative required in another segment of the application.

U.S. DEPARTMENT OF EDUCATION BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS						OMB Control Number: 1894-0008 Expiration Date: 8/31/2026
Name of Institution/Organization			Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.			
SECTION A - BUDGET SUMMARY U.S. DEPARTMENT OF EDUCATION FUNDS						
Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel						
2. Fringe Benefits						
3. Travel						
4. Equipment						
5. Supplies						
6. Contractual						
7. Construction						
8. Other						
9. Total Direct Costs (lines 1-8)						
10. Indirect Costs*						
11. Training Stipends						
12. Total Costs (lines 9-11)						

**\*Indirect Cost Information (To Be Completed by Your Business Office):**  
 If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:  
 (1) Do you have an Indirect Cost Rate Agreement approved by the Federal government? ☐ Yes ☐ No.  
 (2) If yes, please provide the following information:  
 Period Covered by the Indirect Cost Rate Agreement: From: \_\_\_/\_\_\_/\_\_\_ To: \_\_\_/\_\_\_/\_\_\_ (mm/dd/yyyy)  
 Approving Federal agency: \_\_\_ ED Other (please specify): \_\_\_ The Indirect Cost Rate is \_\_\_%  
 (3) If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, are not a State, Local government or Indian Tribe, and are not funded under a training rate program or a restricted rate program, do you want to use the de minimis rate of 10% of MTDC? ☐ Yes ☐ No. If yes, you must comply with the requirements of 2 CFR § 200.414(f).  
 (4) If you do not have an approved indirect cost rate agreement, do you want to use the temporary rate of 10% of budgeted salaries and wages? ☐ Yes ☐ No. If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR § 75.560.  
 (5) For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that: \_\_\_ is included in your approved Indirect Cost Rate Agreement? Or \_\_\_ Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is \_\_\_%



# Budget ED 524 Form: Non-Federal Funds

- **Section B of the ED 524 form is required; complete all years for which funds are requested (up to 5 years).**
- **Funds requested should match the detailed budget narrative required in another segment of the application.**

Name of Institution/Organization		Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.				
<b>SECTION B - BUDGET SUMMARY NON-FEDERAL FUNDS</b>						
Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel						
2. Fringe Benefits						
3. Travel						
4. Equipment						
5. Supplies						
6. Contractual						
7. Construction						
8. Other						
9. Total Direct Costs (Lines 1-8)						
10. Indirect Costs						
11. Training Stipends						
12. Total Costs (Lines 9-11)						
<b>SECTION C - BUDGET NARRATIVE</b> (see instructions)						

ED 524





# Program Specific Budget Forms – Table 1

## Table 1: Charter School Aid Paid by State (OMB Form 1855-0012)

*This table should be used to project per pupil funding.*

**Table 1 – Charter School Aid Paid by State**

Source	Fiscal Year 20XX*	Fiscal Year 20XX	Fiscal Year 20XX	Fiscal Year 20XX	Fiscal Year 20XX	Fiscal Year 20XX	Fiscal Year 20XX	Fiscal Year 20XX
1. Number of pupils in average daily attendance in charter schools								
2. a. Per-pupil funding for charter school facilities in total**								
2. b. Per-pupil funding for charter school facilities per charter school student in average daily attendance								
3. a. Other funding for charter schools***								
3. b. Other funding for charter schools per charter school student in average daily attendance								
Total								

\* The State's Fiscal year 20XX begins on \_\_\_\_\_ and ends on \_\_\_\_\_. If the State has not yet made a decision about the level of funding for these activities in Fiscal Year 20XX, please indicate the status of funding for Fiscal Year 20XX in the State for these activities. The purpose of this table is to determine total amount of per-pupil facilities aid and assistance in general for charter schools.

\*\* This funding includes funds that are distributed on a per-pupil basis that are (1) dedicated solely for funding charter school facilities and (2) the portion of funds that are dedicated for charter school facilities that are part of a distribution of funds that may be used for other purposes, such as operating expenses for charter schools or facility funds for regular public schools.

\*\*\* These funds include operating funds for charter schools, per-pupil allocations to charter schools that are not designated solely for facilities, facilities funds that are not awarded to charter schools on a per-pupil basis.



# Program Specific Budget Forms – Table 2

## Table 2: Budget Form: Grant Funds Expenditures (OMB Form 1855-0012)

*This table should be used to detail how the awarded funds will be allocated over the life of the grant.*

Table 2 -Budget Form: Grant Funds Expenditures

Budget categories	Project Year 1	Project Year 2	Project Year 3	Project Year 4	Project Year 5	Total
A. Administrative funds (5%)						
A.1. Indirect costs						
A.2. Evaluation						
A.3. Technical assistance						
A.4. Dissemination						
A.5. Personnel costs not associated with evaluation, technical assistance, or dissemination						
A. Total administrative costs						
B. Per-pupil facilities aid for charter schools						
Per-pupil funding for charter school facilities						
C. Grand total – Federal grant request						



# Program Specific Budget Forms – Table 3

## Table 3: Grant funds as a Percentage of the Cost of Per-Pupil Facilities Aid

*This table should be used to detail the awarded grant funds proportional to the per pupil facilities aid appropriation.*

Table 3 - Grant Funds as a Percentage of the Cost of Per-Pupil Facilities Aid

Budget Categories	Project Year 1*	Project Year 2	Project Year 3	Project Year 4	Project Year 5	Total
A. Line C, Grand total, from Table 2 – Budget Form						
B. Line 1, State per-pupil funding for charter school facilities, from Table 1 -- Charter School Aid Paid by State						
C. Total						
D. Federal grant request (Line A., Table 3) as a percentage of the cost of per-pupil facilities aid (Line C., Table 3)						

\*Project Year 1 is the same as State Fiscal year 20XX unless the applicant explicitly notes and explains which project year maps to which State fiscal year



# Program Specific Assurance

## Program Specific Assurance

*This form should be used assure the applicant intends to fulfill the match requirement.*

### Program-Specific Assurance

I assure that my State intends to provide (either alone or with the assistance of other parties, such as foundations) annual funding, on a per-pupil basis, for charter school facilities.

Furthermore, I am aware that the Federal share declines in accordance with the table below:

Matching Requirement for Expanding Opportunity Through Quality Charter Schools Program--State Charter School Facilities Incentive Grants Program (State Incentive), by Grant Project Year.

	Non-Federal share	Amount	Federal share (maximum)	Amount
Project Year 1	10%		90%	
Project Year 2	20%		80%	
Project Year 3	40%		60%	
Project Year 4	60%		40%	
Project Year 5	80%		20%	

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title



# Align Budget Narrative & ED 524 Form

Application Narrative

- Abstract Narrative Form
- Budget Narrative Form
- Project Narrative Form



U.S. DEPARTMENT OF EDUCATION

BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS

OMB Control Number: 1898-0008

Expiration Date: 8/31/2026

Name of Institution/Organization

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

SECTION A - BUDGET SUMMARY U.S. DEPARTMENT OF EDUCATION FUNDS

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel						
2. Fringe Benefits						
3. Travel						
4. Equipment						
5. Supplies						
6. Contractual						
7. Construction						
8. Other						
9. Total Direct Costs (Lines 1-8)						
10. Indirect Costs*						
11. Training Stipends						
12. Total Costs (Lines 9-11)						

\*Indirect Cost Information (To Be Completed by Your Business Office):

If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:

(1) Do you have an Indirect Cost Rate Agreement approved by the Federal government? ☐ Yes ☐ No.

(2) If yes, please provide the following information:

Period Covered by the Indirect Cost Rate Agreement: From:  /  /  To:  /  /  (mm/dd/yyyy)

Approving Federal agency:  ED  Other (please specify):  The Indirect Cost Rate is  %

(3) If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, are you a State, Local government or Indian Tribe, and are not funded under a training rate program or a restricted rate program, do you want to use the temporary rate of 10% of budgeted salaries and wages? ☐ Yes ☐ No. If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR 75.560.

(4) If you do not have an approved indirect cost rate agreement, do you want to use the temporary rate of 10% of budgeted salaries and wages? ☐ Yes ☐ No. If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR 75.560.

(5) For Restricted Rate Programs (check one) - Are you using a restricted indirect cost rate that: ☐ Is included in your approved Indirect Cost Rate Agreement? Or ☐ Complies with 34 CFR 75.564(c)(2)? The Restricted Indirect Cost Rate is  %

Name of Institution/Organization

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

SECTION B - BUDGET SUMMARY NON-FEDERAL FUNDS

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel						
2. Fringe Benefits						
3. Travel						
4. Equipment						
5. Supplies						
6. Contractual						
7. Construction						
8. Other						
9. Total Direct Costs (Lines 1-8)						
10. Indirect Costs						
11. Training Stipends						
12. Total Costs (Lines 9-11)						

SECTION C - BUDGET NARRATIVE (see instructions)

Aligning your budget in these categories will help with monitoring of your grant down the line!

U.S. Department of Education, Office of Elementary and Secondary Education, Charter Schools Program

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# Budget Narrative Overview

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- **What is a budget narrative?**

- The budget narrative is an itemized budget in narrative/descriptive form, broken down by project year, for each budget category listed in Section A of the ED 524 form.
- The budget narrative must describe the budget activities during ***all years*** of your grant
- It should not go beyond the 5-year grant period or include an assumption of a no-cost extension.

- **What resources are available?**

- [2 CFR Part 200 Uniform Guidance](#)
- Funding restrictions outlined in the NIA
- Use of subgrant funds outlined in the NIA



Be sure to include DETAILED information on how you estimated all costs. Include tables that show cost per item, quantity of items, total cost, and other details that may be relevant.



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# Resources and Reminders



# Resources

- [Federal Register NIA](#)
- [34 CFR 226 —State Charter School Facilities Incentive Program Regulations](#)
- The [CSP Nonregulatory Guidance](#) includes applicable information to the CSP program provides clarification for components specific to CSP grants.



## Uniform Guidance:

- [Subpart D – Post Federal Award Requirements](#)
- [Subpart E – Cost Principles](#)
- [Subpart F – Audit Requirements](#)
- [Title 2 CFR Part 3474](#)
- [Part 180: OMB Guidelines for Debarment and Suspension](#)
- [Part 3484: Non procurement Debarment and Suspension](#)





# Applicant Reminders

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- You must register at SAM.gov to obtain a Unique Entity Identifier (UEI)
- The deadline to submit an application to Grants.gov is **11:59:59pm July 23, 2024**



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# Questions & Answers





# THANK YOU!

