

APPENDIX 4: SARS-COV-2 PROPOSAL FINANCIAL PLAN TEMPLATE

American Rescue Plan: SARS-CoV-2 in Animals Proposal Financial Plan Template

Instructions

The information requested in this template is required in all proposal Financial Plans.

Applicants must submit a detailed Financial Plan that clearly identifies the costs associated with the proposed activities for each objective listed in the Work Plan and include all the information outlined in the SARS-CoV-2 Proposal Financial Plan Template. Financial Plans from non-Federal entities must match and provide additional details on the information provided in the required SF-424A submitted through [ezFedGrants](#).

Applicants must separate allowable costs by the year in which they will be charged.

Allowable uses of cooperative agreement funds include, but are not limited to, activities, equipment, supplies, and services needed to complete approved program activities that support the funding priorities and considerations as described in Section B.1. of the funding opportunity.

Allowable costs must be reasonable, allocable, and necessary to the project. Office of Management and Budget cost principles ([2 CFR Subpart E](#)) must be used to determine whether a cost can be charged to the project and, if so, the extent to which it can be charged.

When identifying the resources needed, the applicant must be compliant with Federal and State policy, the cost guidance in Section B.1. of the funding opportunity, and should include the following details:

1. *Personnel*: APHIS will allow costs for salary and wages for personnel who are essential to complete the activities in the Work Plan. The total compensation per individual employee must be reasonable for the work performed, conform to the established policy of the organization, and be consistently applied to Government and nongovernmental activities.

Applicants must:

- List personnel needs to accomplish the project and include their titles, number of hours, hourly rate (or percentage of effort), and the total number needed for each employee classification.
- Identify if employees are full-time, temporary, or part-time workers.
- Explain how the employee compensation was calculated.
- Identify any compensation increases projected during the award period.

2. *Fringe Benefits*: List the fringe benefit rate and a description of what the rate includes. Fringe benefits may include health and life insurance, unemployment insurance, workers' compensation, leave, retirement, social security, pensions, etc.

3. *Travel:* Funds may be requested for local and out of state field work, training, attendance at meetings and conferences, and other travel costs associated with the proposed work. Funds may be requested for international field work and other travel costs associated with the proposed work but may not be requested for training, attendance at meetings or conferences. Recipients should follow their organization's written travel policies when calculating travel costs. Federal per diem rates can be found on the [General Services Administration website](#). Reference [2 CFR Part 200.475](#).

- Local travel: Identify any local travel to daily work sites as outlined in your proposed activities. Indicate by position type who will be traveling, total projected mileage, and rate per mile. Indicate the number of trips per day/week/month, as appropriate.
- Domestic travel: Provide the number of travelers, cost of transportation, lodging, subsistence and related items, number of days, rate per day, and the total related to out of state travel. If out of state travel is necessary to attend a meeting/training, include the event title and destination. Registration fees should be included in the "Other" cost category.
- International travel: Not authorized for conferences, symposia, or trainings for this Funding Opportunity Announcement. Provide the number of travelers, cost of transportation, lodging, subsistence and related items, number of days, rate per day, and the total related to international travel other than for conferences, symposia, or trainings.

4. *Equipment:* The Federal definition of equipment is tangible personal property (including information technology systems) having a useful life of more than one year and a per unit value of \$5,000 or more, unless the applicant's definition of equipment is more restrictive. Provide a description of the equipment to be purchased or leased, including unit cost, and total purchase or leasing costs. Ensure the purpose of each equipment item and how it will benefit or be used for the project has been provided in the proposed activities.

5. *Supplies:* Provide a general description of the supplies required to perform the proposed activities. Identify quantities required and per unit costs.

6. *Contractual:* Describe any contract that the applicant may enter into to complete the proposed activities, identifying what goods or services are being purchased for which activity and from where.

- Provide the contractor or sub-awardee cost breakdown of amounts in a separate budget for all applicable cost categories and totals, if available. However, the contractor or sub-awardee breakdown is not to be used to develop the applicant's breakdown; the contractor or sub-awardee total costs will be classified as contractual in the applicant's budget.
- Any application with a proposed subaward over \$10,000 should complete an individual Financial Plan as a part of the proposal package.
- If testing is done as a subcontract, identify which approved laboratories will be conducting diagnostic testing, detail the type of test, number of tests, and cost per test/sample. All billing for laboratory costs shall be done on a cost-per-test basis (e.g.,

500 samples at \$10.00 equals \$5,000). Do not include any costs which are covered by other laboratory funding sources such as National Animal Health Laboratory Network (NAHLN) or National Institute of Food and Agriculture (NIFA) funding.

7. *Other:* Identify any direct costs which were not itemized elsewhere, such as conference registration fees, communications, printing, publication charges, computer time or usage, applicant laboratory testing, etc.

If testing is done in an applicant's laboratory, detail the type of test, number of tests, and cost per test/sample. All billing for laboratory costs shall be done on a cost-per-test basis (e.g., 500 samples at \$10.00 equals \$5,000). Do not include any costs which are covered by other laboratory funding sources such as NAHLN or NIFA funding.

8. *Indirect Costs:* Include the Indirect Cost rate and the applicable base, as necessary. Refer to the Indirect Cost Guidance within Section D.6 for details.

9. *Cooperator Cost Share:* List the APHIS share (amount requested) and recipient share (cooperator cost share) at the bottom line in the Financial Plan, as applicable.