

Financial Plan Template – CAPS and PPA Goal 1 Surveys

To assist in the development of the Financial Plan in the Online Work Plan Interface, we have prepared the following job aid to be used when preparing CAPS Infrastructure and Survey Work Plans and PPA Goal 1 Survey Work Plans. Financial Plans must match the SF-424A, Section B, Budget Categories (rounded to the nearest dollar). All costs in the Financial Plan, including fringe benefits and indirect costs, must be included in the Work Plan.

The Financial Plan for a cooperative agreement details the cost to complete the work as specified in the Work Plan, as well as the resource contributions of APHIS and the cooperating party.

Financial Plans are due with the Work Plans. Work and Financial Plans should include input by the ADODR (Authorized Departmental Officer's Designated Representative) and be reviewed and approved by the ADODR before they are submitted to PPQ Field Operations. The Work and Financial Plan must be combined into one pdf and must have signatures of the ADODR and ROAR (Recipient Organization's Authorized Representative).

You will need to create one combined pdf of your Work and Financial Plans. To do this, you may either:

- 1) Export the Financial Plan out of the online interface, add it to your Work Plan Word document, and create one pdf.
- 2) Or you may fill out the Word version of the Financial Plan (this document) and combine this into one pdf with your Work Plan Word document.

*If you choose the second option, you must still enter the details of your Financial Plan into the online interface.

Refer to the document Work Plan Process for FY2024 CAPS Surveys for further details.

Contractual Costs

For both CAPS and PPA 7721 work plans, contractual items listed in the Financial Form must be detailed and described in an additional Financial Form. The contractual costs should be tallied and included on the main page as part of the direct costs. The cooperator's NICRA will state whether indirect can be applied on the contractual piece and should only be shown in the indirect column. The contractor can charge an indirect rate if they have one. The contractor's indirect costs should be listed in the separate Contractual Financial Plan. See the example financial plans in this document.

For clarification, if the cost is something simple like rent or paying for the identification of samples, the separate Contractual Financial Plan is not needed. All that is needed is to clearly define the cost in the normal Financial Plan (the item, who will provide the service, and the price), see examples below.

Examples of when the separate Contractual Financial Plan is **not** needed:

- Nematode sample processing by North Carolina State University: 100 samples at \$20 per sample = \$2,000.
- Rent paid to University of Washington for office space: \$4,500

When funds are received by one entity and passed through to another to perform all or a significant portion of the work, the Contractual Financial Plan is needed to document the specific costs.

Example of when the separate Contractual Financial Plan **is** needed:

- A state department of agriculture receives the funds and passes the funds to a university to perform part or all the survey work.
- The cooperator pays another entity to perform data entry.

Please refer to the example Financial Plan in this document. When in doubt, please reach out to your ADODR or National Operations Manager for Pest Detection.

Note: Red italicized text is included as a guide for items to list in the Financial Plan and can be deleted when finalizing the Financial Plan. Cooperators should enter Items and Funding amounts aligned with the Work Plan, and in enough detail to allow adequate review by the ADODR and FO National Operations Manager.

Note: Non-italicized text and categories remain in the Financial Plan.

FY20XX Financial Plan

COOPERATOR NAME: Any State Department of Agriculture

TIME PERIOD (Cooperative Agreement Year): January 1, 2024 – December 31, 2024 (full dates are required)

ITEM	APHIS FUNDS	COOPERATOR FUNDS (Show even if zero)
PERSONNEL:		
<i>Field Staff: 7 staff for a total of 960 hrs. @ \$14.00/hr</i>	<i>\$13,440</i>	
<i>Lab Staff: 2 staff for a total of 500 hrs. @ \$14.00/hr</i>		<i>\$7,000</i>
Subtotal	<i>\$13,440</i>	<i>\$7,000</i>
FRINGE BENEFITS:		
<i>20% of salary of Field Staff Part Time employee</i>	<i>\$ 2,688</i>	
Subtotal	<i>\$ 2,688</i>	<i>\$0</i>
TRAVEL:		
<i>Total of 4,000 miles @ 16 miles/gallon=250 gallons X \$2.75/gal. =</i>	<i>\$ 688</i>	
<i>Per diem 5 days @ \$100.00/day =</i>	<i>\$ 500</i>	
Subtotal	<i>\$ 1,188</i>	<i>\$0</i>
EQUIPMENT		
<i>GPS units</i>		<i>\$ 300</i>
<i>Diagnostic Kits</i>		<i>\$ 700</i>
<i>Microscopes</i>		<i>\$3,600</i>
Subtotal	<i>\$0</i>	<i>\$4,600</i>
SUPPLIES		
<i>Gloves, batteries, tools, etc. – field use</i>	<i>\$ 250</i>	
<i>Misc. chemicals – lab use</i>		<i>\$ 300</i>
Subtotal	<i>\$ 250</i>	<i>\$ 300</i>
CONTRACTUAL		
<i>Name of Institution/Company receiving the contract. Describe work that will be done (survey, data entry, etc.) Example 1): Nematode sample processing by ABC University: 100 samples at \$20 per sample = \$2,000. [Does not need to be captured in a separate Contractual page.]</i>	<i>\$2,000</i>	
<i>Example 2) University of XYZ: Survey work [Does need to be detailed in a separate Contractual page. This amount should equal the Total in the Contractual Financial Plan. If the contractor</i>	<i>\$24,012</i>	

<i>applies an indirect rate, it should be captured in this total.]</i>			
Subtotal		\$26,012	\$0
OTHER			
Subtotal		\$0	\$0
TOTAL DIRECT COSTS		\$43,578	\$11,900
INDIRECT COSTS (X % of Direct Costs)	\$ 6,537		
TOTAL (This should equal the total amount of the entire Agreement. Include all Contractual costs in the final total.)		\$50,115	\$11,900
Cost Share Information		80.8%	19.2%

FY20XX Financial Plan – Contractual

CONTRACTUAL COOPERATOR NAME: University of XYZ

TIME PERIOD (Cooperative Agreement Year): January 1, 2024 – December 31, 2024 (full dates are required)

ITEM	APHIS FUNDS		COOPERATOR FUNDS (Show even if zero)
PERSONNEL:			
<i>Survey Staff: 500 hrs. @ \$26.80/hr</i>	<i>\$13,400</i>		
Subtotal	<i>\$13,400</i>		<i>\$0</i>
FRINGE BENEFITS:			
<i>20% of salary of Survey Staff employee</i>	<i>\$ 2,680</i>		
Subtotal	<i>\$ 2,680</i>		<i>\$0</i>
TRAVEL:			
Subtotal	<i>\$0</i>		<i>\$0</i>
EQUIPMENT			
<i>Diagnostic Kits</i>	<i>\$ 700</i>		
<i>Microscopes</i>	<i>\$3,600</i>		
Subtotal	<i>\$4,300</i>		<i>\$0</i>
SUPPLIES			
<i>Gloves, batteries, tools, etc. – lab use</i>	<i>\$ 250</i>		
<i>Misc. chemicals – lab use</i>	<i>\$ 250</i>		
Subtotal	<i>\$ 500</i>		<i>\$0</i>
CONTRACTUAL			
Subtotal	<i>\$0</i>		<i>\$0</i>
OTHER			
Subtotal	<i>\$0</i>		<i>\$0</i>
TOTAL DIRECT COSTS	<i>\$20,880</i>		<i>\$0</i>
INDIRECT COSTS (X % of Direct Costs)	<i>\$ 3,132</i>		
TOTAL (Total should equal the amount in the respective CONTRACTUAL line on the first page of the Financial Plan.)	<i>\$ 24,012</i>		<i>\$0</i>
Cost Share Information	<i>100%</i>		<i>0%</i>