

SF-424A Budget Information - Non-Construction Programs (SF-424A)

OMB Number 4040-0006

Expiration 2/28/2022

**Field Number** **Proposed Changes to Form**

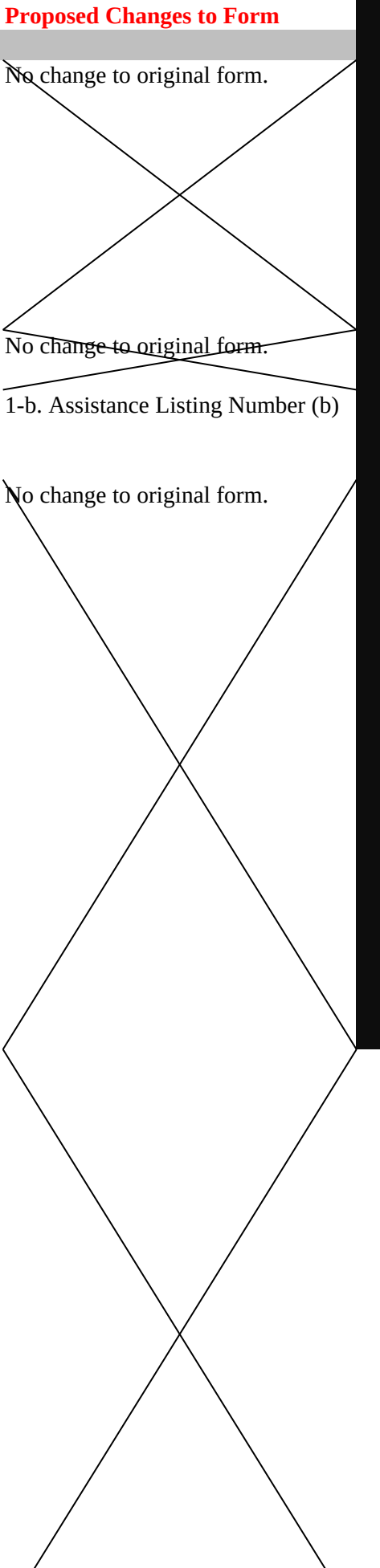
**Section A - Budget Summary**

1. Budget Summary Lines 1-4  
Columns (a) and (b) No change to original form.

1-a. Grant Program Function  
or Activity (a) No change to original form.

1-b. Catalog of Federal  
Domestic Assistance Number  
(b) 1-b. Assistance Listing Number (b)

1-c. Estimated Unobligated  
Federal Funds (c) No change to original form.



1-d. Estimated Unobligated  
Non-Federal Funds (d)

No change to original form.

1-e. New or Revised Budget  
Federal (e)

No change to original form.



1-f. New or Revised Budget  
Non-Federal Funds (f)

No change to original form.

1-g. Total (g)

No change to original form.

5. Totals

No change to original form.

**Section B - Budget Categories**

6. Object Class Categories

6-1. thru 6-4. Grant Program,  
Function, or Activity

No change to original form.

6-a. Personnel

No change to original form.

6-b. Fringe Benefits

No change to original form.

6-c. Travel

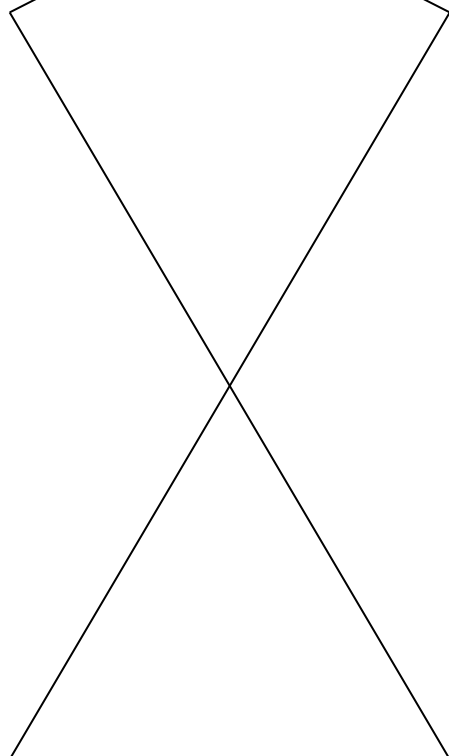
No change to original form.

6-d. Equipment

No change to original form.

6-e. Supplies

No change to original form.



6-f. Contractual

No change to original form.

6-g. Construction

No change to original form.



6-h. Other

No change to original form.

6-i. Total Direct Charges (sum of 6a-6h)

No change to original form.

6-j. Indirect Charges

No change to original form.

6-k. Totals (sum of 6i and 6j)

No change to original form.

7. Program Income

No change to original form.

**Section C - Non-Federal Resources**

8-a.(a) Grant Program ~~No change to original form.~~

8-b.(b) Applicant Contribution for Non-Federal Resources ~~No change to original form.~~

8-c.(c) State Contribution for Non-Federal Resources ~~No change to original form.~~

8-d.(d) Other Sources of Contribution for Non-Federal Resources ~~No change to original form.~~

8-e.(e) Total of Non-Federal Resources for Grant Program sum of line (a) through (d) ~~No change to original form.~~

12-b. thru 12-e. Total (sum of lines 8-11) ~~No change to original form.~~

**Section D - Forecasted Cash Needs**

13. Federal Total for 1st Year ~~No change to original form.~~

13. Federal Forecasted Cash Needs for 1st Quarter ~~No change to original form.~~

13. Federal Forecasted Cash Needs for 2nd Quarter ~~No change to original form.~~

13. Federal Forecasted Cash Needs for 3rd Quarter ~~No change to original form.~~

13. Federal Forecasted Cash Needs for 4th Quarter ~~No change to original form.~~

14. Federal Total for 1st Year ~~No change to original form.~~

14. Non-Federal Forecasted Cash Needs for 1st Quarter ~~No change to original form.~~

14. Non-Federal Forecasted Cash Needs for 2nd Quarter ~~No change to original form.~~

14. Non-Federal Forecasted Cash Needs for 3rd Quarter ~~No change to original form.~~

14. Non-Federal Forecasted Cash Needs for 4th Quarter ~~No change to original form.~~

15. TOTAL (sum of lines 13 and 14) ~~No change to original form.~~

15. Total Forecasted 1st Year ~~No change to original form.~~

15. Total Forecasted 1st Quarter ~~No change to original form.~~

15. Total Forecasted 2nd Quarter ~~No change to original form.~~

15. Total Forecasted 3rd Quarter ~~No change to original form.~~

15. Total Forecasted 4th Quarter ~~No change to original form.~~

**Section E - Budget Estimates of Federal Funds Needed for Balan**

16-a.(16-19) (a) Grant Program

~~No change to original form.~~

**Future Funding Periods**

16-b.(b) First Future Funding Period (year)

~~No change to original form.~~

16-c.(c) Second Future Funding Period (year)

~~No change to original form.~~

16-d.(d) Third Future Funding Period (year)

~~No change to original form.~~

16-e.(e) Forth Future Funding Period (year)

~~No change to original form.~~

20. Total (sum of lines 16 – 19)

~~No change to original form.~~

**Section F - Other Budget Information**

21. Direct Charges

~~No change to original form.~~

22. Indirect Charges

~~No change to original form.~~

23. Remarks

~~No change to original form.~~



: **Form Instructions**

**Current Form Instructions**

For applications pertaining to a single federal grant program (Catalog of Federal Domestic Assistance number) and not requiring a functional or activity breakdown, enter on Line 1 under Column (a) the Catalog program title and the Catalog number in Column (b). The Catalog number will be in the format ##.### (e.g., 93.061 for Catalog program title “Innovations in Applied Public Health Research”).

Enter the name of the activity or function.

Enter the Catalog of Federal Domestic Assistance Number.

For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency.

Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of the amounts in Columns (e) and (f).

For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of federal funds and enter in Column (f) the amount of the increase or decrease of non-federal funds. In Column (g) enter the new total budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (go) should not equal the sum of the amounts in Columns (e) and (f).

For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency.

Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of the amounts in Columns (e) and (f).

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For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency.

Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of the amounts in Columns (e) and (f).

For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of federal funds and enter in Column (f) the amount of the increase or decrease of non-federal funds. In Column (g) enter the new total budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of the amounts in Columns (e) and (f).

For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency.

Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of the amounts in Columns (e) and (f).

For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of federal funds and enter in Column (f) the amount of the increase or decrease of non-federal funds. In Column (g) enter the new total budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of the amounts in Columns (e) and (f).

Total for Row 1a – 1f. If using electronic form, these numbers are auto-calculated.

Totals for each column. If using electronic form, these numbers are auto-calculated.

In the column headings (1) through (4), enter the titles of the same programs, functions, and activities shown on Lines 1-4, column (a), Section A. When additional sheets are prepared for Section A, provide similar column headings on each sheet. For each Grant Program, Function or Activity, fill in the total requirements for funds (both federal and non-federal) by object class categories. If using the Budget Information form through Grants.gov, the Grant Program, Function, or Activity is pre-populated by the Grant Program Function or Activity from column (A) in Section A – Budget Summary.

Enter funds required for personnel from the selected program. If not applicable, leave blank.

Enter funds required for fringe benefits from the selected program. If not applicable, leave blank.

Enter funds required for travel from the selected program. If not applicable, leave blank.

Enter funds required for equipment from the selected program. If not applicable, leave blank.

Enter funds required for supplies from the selected program. If not applicable, leave blank.

Enter funds required for contractual costs from the selected program.  
If not applicable, leave blank.

Enter funds required for construction from the selected program. If  
not applicable, leave blank.

Enter funds required for other costs from the selected program. If not applicable, leave blank.

Sum of 6a – 6h. If using electronic form, these numbers are auto-calculated.

Enter the amount of indirect cost. If not applicable, leave blank.

Enter the total of amounts on Lines 6i and 6j. (This amount is auto-calculated if using Grants.gov.) For all applications for new grants and continuation grants, the total amount in column (5), Line 6k, should be the same as the total amount shown in Section A, Column (g), Line 5. For supplemental grants and changes to grants, the total amount of the increase or decrease as shown in Columns (1)-(4), Line 6k should be the same as the sum of the amounts in Section A, Columns (e) and (f) on Line 5. If using electronic form, these numbers are auto-calculated.

Enter the estimated amount of total income, if any, expected to be generated from this project. If not applicable, leave blank.



Name of the grant program from which funds will be derived. Defaults to the corresponding program name in section A, but may be overwritten if called for by the instructions for this funding opportunity.

Enter resources provided by the applicant for the selected program. If not applicable, leave blank.

Enter resources provided by one or more states for the selected program. If not applicable, leave blank.

Enter resources provided by the other sources (e.g. donors) for the selected program. If not applicable, leave blank.

Total Sum of 8(b) – 8(d)

Total for each column. If using electronic form, these numbers are auto-calculated.

Sum of Federal 1st Quarter – 4th Quarter Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.

Enter the forecasted cash needs from federal sources for the first quarter of the first program year. If not applicable, leave blank.

Enter the forecasted cash needs from federal sources for the second quarter of the first program year. If not applicable, leave blank.

Enter the forecasted cash needs from federal sources for the third quarter of the first program year. If not applicable, leave blank.

Enter the forecasted cash needs from federal sources for the fourth quarter of the first program year. If not applicable, leave blank.

Sum of Federal 1st Quarter – 4th Quarter Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.

Enter the forecasted cash needs from federal sources for the first quarter of the first program year. If not applicable, leave blank.

Enter the forecasted cash needs from federal sources for the second quarter of the first program year. If not applicable, leave blank.

Enter the forecasted cash needs from federal sources for the third quarter of the first program year. If not applicable, leave blank.

Enter the forecasted cash needs from federal sources for the fourth quarter of the first program year. If not applicable, leave blank.

Total for each column. If using electronic form, these numbers are auto-calculated.

Total Sum of 1st Year Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.

Total 1st Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.

Total 2nd Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.

Total 3rd Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.

Total 4th Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.

**of the Project**

Name of the grant program from which funds will be derived. Defaults to the corresponding program name in section A, but may be overwritten if called for by the instructions for this funding opportunity.

Enter the estimated federal funds that will be required in the first funding year for the selected program.

Enter the estimated federal funds that will be required in the second funding year for the selected program.

Enter the estimated federal funds that will be required in the third funding year for the selected program.

Enter the estimated federal funds that will be required in the fourth funding year for the selected program.

Total Sum of Estimated Federal Funds needed for balance of project per year. Auto-calculated.

Use this space to explain amounts for individual direct object class cost categories that may appear to be out of the ordinary or to explain the details as required by the Federal grantor agency.

Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.

Provide any other explanations or comments deemed necessary.



## Proposed Changes to Form Instructions

For applications pertaining to a single federal grant program (Assistance Listing number, formerly known as the Catalog of Federal Domestic Assistance number) and not requiring a functional or activity breakdown, enter on Line 1 under Column (a) the Assistance Listing program title, Notice of Funding Opportunity (NOFO) number, Program Code, and/or Grant Number. Enter in Column (b) the Assistance Listing number. The Assistance Listing number will be in the format ##.### (e.g., 93.564 Child Support Enforcement Research; 93.570 Community Services Block Grant Discretionary Awards). The NOFO number is identified on the opportunity. The Program Code is usually two letters (e.g., FD, EF, CH). The grant number is identified on the award, if applicable.

Enter the name of the Assistance Listing (i.e., Grant Program Name), NOFO number, Program Code, or Grant Number.

Enter the Assistance Listing Number.

Unobligated Federal funds balance is the amount of federal funds authorized under a Federal award that the non-Federal entity has not obligated. **For new applications**, leave Column (c) blank. **For continuing grant program applications**, submit these forms before the end of each funding period as required by the grantor agency. If directed by the grantor agency, for each line entry in Columns (a) and (b), enter in Column (c) the estimated amount of federal funds which will remain unobligated at the end of the funding period (usually a year). Otherwise, leave this column blank. The unobligated amount does not include commitments that have not yet been disbursed. **For supplemental grants and changes to existing grants**, leave Columns (c) blank.

Unobligated non-Federal funds balance is the amount of non-federal funds required under a Federal award that the non-Federal entity has not obligated towards the project, or was waived by the grantor agency, or otherwise not being used. **For new applications**, leave Column (d) blank. **For continuing grant program applications**, submit these forms before the end of each funding period as required by the grantor agency. If directed by the grantor agency, enter in Column (d) the estimated amount of non-federal funds which will remain unobligated at the end of the grant funding period (usually a year). Otherwise, leave the column blank. **For supplemental grants and changes to existing grants**, leave Column (d) blank.

Federal share is the portion of project costs that are paid by Federal funds. **For new applications**, for each line entry in Columns (a) and (b), enter in Column (e) the estimated federal funds needed to support the project for the first funding period (usually a year). **For continuing grant program applications**, submit these forms before the end of each funding period as required by the grantor agency. Enter in column (e) the amount of federal funds needed for the upcoming funding period. **For supplemental grants**, enter in Column (e) the additional federal funds being requested. **For changes to existing grants**, enter in Column (e) the amount of the increase or decrease of federal funds.

Non-federal share (cost sharing or matching) is the portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). Leave blank if there is no non-federal funds required or a non-federal funds waiver (if applicable) is requested for the grant program, function, or activity. **For new applications**, for each line entry in Columns (a) and (b), enter in Columns (f) the amounts of non-federal funds that is intended to be contributed to support the project for the first funding period (usually a year). **For continuing grant program applications**, submit these forms before the end of each funding period as required by the grantor agency. Enter in Column (f) the amounts of non-federal funds that is intended to be contributed to support the upcoming period. **For supplemental grants**, enter in Column (f) any additional non-federal funds that is intended to be contributed. **For changes to existing grants**, enter in Column (f) the amount of the increase or decrease of non-federal funds that is intended to be contributed.

Total is the sum of federal and non-federal funds per line entry. For each line entry in Columns (a) and (b), enter in Column (g) the total of the amounts listed under federal and non-federal funding (Columns (c), (d), (e), and (f)). If using the electronic form, these numbers are auto-calculated.

Total is the sum of the totals identified in each column. Calculate the total for each column. If using electronic form, these numbers are auto-calculated.



~~No change to original instructions.~~

~~Enter funds required for compensation of personnel from the selected program. Costs of employee salaries and wages engaged in activities under the program. See grantor agency regulations (e.g., 2 CFR §200.430; 45 CFR §75.430) for more information on allowable compensation personnel costs. Do not include the personnel costs of consultants, contractors and subrecipients under this category. If not applicable, leave blank.~~

Enter funds required for compensation of fringe benefits from the selected program. Costs of employee fringe benefits are allowances and services provided by employers to their employees in addition to regular salaries and wages. For more information on fringe benefits, please refer to the grantor agency regulations regarding compensation fringe benefits (e.g., 2 CFR §200.431; 45 CFR §75.431). Do not include the fringe benefits of consultants, contractors, and subrecipients, because those costs should be listed under the "Contractual" category as part of the total value of the contract or agreement. Typically, fringe benefit amounts are determined by applying a calculated rate for a particular class of employee (full-time or part-time) to the salary and wages requested. Fringe rates are often specified in the approved indirect cost rate agreement. Fringe benefits may be treated as a direct cost or indirect cost in accordance with the applicant's accounting practices. Only fringe benefits as a direct cost should be entered under this category. If not applicable, leave blank.

Enter funds required for travel from the selected program. Costs of project-related travel (i.e., transportation, lodging, subsistence, and other related items) by employees who are in travel status on official business of the non-Federal entity. Travel by non-employees such as consultants, contractors or subrecipients should be included under the "Contractual" category. Local travel for employees in non-travel status should be listed on the "Other" category. Travel costs should be developed in accordance with the applicant's travel policies and grantor agency regulations (e.g., 2 CFR §200.474; 45 CFR §75.474). If not applicable, leave blank.

Enter funds required for equipment from the selected program. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that 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 non-Federal entity's regular written accounting practices.) For more information, please see grantor agency regulations (e.g., 2 CFR §§200.2, 200.313, and 200.439; 45 CFR §§75.2, 75.320, and 75.439). If not applicable, leave blank.

Enter funds required for supplies from the selected program. Tangible personal property other than those included in the Equipment category. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. For more information, please see the grantor agency requirements (e.g., 2 CFR §§200.2, 200.314, and 200.453; 45 CFR §§ 75.2, 75.321, and 75.453). If not applicable, leave blank.

Enter funds required for contractual costs from the selected program. Cost of all contracts except those that should be placed under other categories such as equipment, supplies, or construction. In accordance with grantor agency regulations, if applicable, procurement standards (e.g., 2 CFR §§200.317 - 200.327; 45 CFR §§75.326 - 75.340) and subaward requirements (e.g., 2 CFR §§200.331 - 200.333; 45 CFR §§75.351 - 75.353) must be followed. Include third-party evaluation contracts, procurement contracts, and subawards. Costs related to individual consultants should be listed in the "Other" category. If applicable and charged as a direct cost, include third-party renting or leasing agreements for equipment; and, third-party renting or leasing agreements for real property (building, facility, administrative office, space, structure, land, and other real property) used specifically for the program. Do not include real property owned by the recipient or are arrangements considered "less-than-arms-length", "sale and lease back", "finance lease" per Financial Accounting Standards Board (FASB), "financed purchase" per Government Accounting Standards Board (GASB) standards because if charged as: 1) a direct cost, costs should be listed under the "Other" category and are allowable only up to the amount that would have been allowed had the recipient owned the property or purchased the property on the date the agreement was executed; or 2) as an indirect cost, costs should be included under the "Indirect" category. These costs must be treated as either direct or indirect costs, not both. For more information, see grantor agency regulations (e.g., 2 CFR 200.2, 200.414, 200.430 - 200.431, 200.434, 200.436, and 200.439; 45 CFR §75.2, 75.414, 75.430-75.431, 75.434, 75.436, and 75.439). If not applicable, leave blank.

Enter funds required for construction or major renovation for the selected program. **Construction and major renovation are unallowable in the absence of specific statutory authority.** Construction means the creation of a building, structure or facility, including the installation of equipment, site preparation, landscaping, associated roads parking, environmental mitigation and utilities, which provides space not previously available. It includes freestanding structures, additional wings or floors, enclosed courtyards or entryways, and any other means **to provide usable space that did not previously exist** (excluding temporary facilities). Major Renovation (A&R) is considered a structural change (e.g., to the foundation, roof, floor, or exterior or load-bearing walls of a facility, or an extension to an existing facility) to achieve the following: increase the floor area; and/or change function and purpose of an **existing** building, structure, or facility. Some grantor agencies use a dollar amount to distinguish between minor and major A&R, i.e., a major renovation threshold, for the entire project period per parcel. Please seek grantor agency guidance if intending to enter an amount under this line item. Grantor agencies may require additional information be provided before non-Federal entities proceed and/or incur costs under this category. This line may be subject to additional requirements, OMB forms, and grantor agency review. If not applicable or unallowable under the grant program, leave blank.

Enter the total of all other costs for the selected program, to include costs not listed elsewhere in this form. Such costs, where applicable and allowed under the program, may include, but are not limited to: individual consultant costs; local travel; insurance (not included under the Fringe category); medical and dental costs (non-personnel); professional service costs (e.g., audit charges); depreciation of equipment and real property (when not treated as an indirect cost), printing and publications, training costs (such as tuition and stipends), staff development costs, and administrative costs (when not treated as an indirect cost). **Purchase and/or acquisition costs, including financing and interest payments, of real property are unallowable in the absence of specific statutory authority.** Please seek grantor agency guidance if intending to enter financing and interest amounts under the "Other" category. Grantor agencies may require additional information be provided before non-Federal entities proceed and/or incur such costs and may be subject to additional requirements, OMB forms, and grantor agency review. If not applicable or unallowable under the grant program do not include these costs. Any other real property owned by the recipient or arrangements considered "less-than-arms-length", "sale and lease back", "finance lease" per the FASB, "financed purchase" per GASB standards intended to be proposed or claimed for use, if applicable and allowed under the program, and in accordance with grantor agency regulations (e.g., 2 CFR §§200.436 and 200.465; 45 CFR §§75.436 and 75.465) may be included under the "Other" category. However, the justification of these costs must include: the allocable percentage and total dollar amount; the depreciation amount with type of method and calculation used; tax amount (if applicable); insurance amount and what it covers; maintenance and repair amounts with details on each type of expense proposed and its associated cost; minor A&R (if any) with specifics for each type of proposed expense and its associated cost; the ownership type (e.g., owned, leased, or intent to lease); clearly show the computation, and provide other information that supports the amount requested. Any cost above the allowed amount, per regulations, are the responsibility of the non-Federal entity. Do not include costs of third-party renting or leasing real property and equipment because those costs should be under the "Contractual" category. If not applicable, leave blank.

~~No change to original instructions.~~

Enter the amount of indirect cost in accordance with the program requirements, negotiated indirect cost rate agreement, or the 10% de minimis rate. Costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. For more information, please see the grantor agency requirements (e.g., 2 CFR §§200.2, 200.403 - 200.405, and 200.412 - 200.414; 45 CFR §§ 75.2, 75.403 - 75.405, and 75.412 - 75.414). If not applicable, leave blank.

~~No change to original instructions.~~

Enter the estimated amount of total program income, if any, expected to be directly generated by or earned from this project. Program income includes but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds. For more information, please see the grantor agency requirements (e.g., 2 CFR §§200.2 and 200.307; 45 CFR §§ 75.2 and 75.307). If not applicable, leave blank.

Name of the grant program from which funds will be derived. Defaults to the corresponding program name in section A, but may be overwritten if called for by the instructions for the Notice of Funding Opportunity.

~~No change to original instructions.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

Total Sum of 8(b) through 8(d).

~~No change to original instructions.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

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~~No change to original instructions.~~

~~No change to original instructions.~~

~~Enter the estimated federal funds that will be required in the first future funding period (the period following the period for which the report is prepared) for the selected program.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

~~No change to original instructions.~~

~~Enter the type of indirect rate (provisional, predetermined, final or fixed) or 10% de minimis rate that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.~~

~~No change to original instructions.~~



SF-424C Budget Information for Construction Programs (SF-424C) V2.0: **Form Instructions**

OMB Number 4040-0008

Expiration 2/28/2022

**Field Number**

**Current Form Information**

1. Administration and Legal expenses

- a. Total Cost of Administrative and legal expenses
- b. Costs Not Allowable for Participation in Administration and Legal Expenses
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

2. Land, structures, rights-of-way, appraisals, etc.

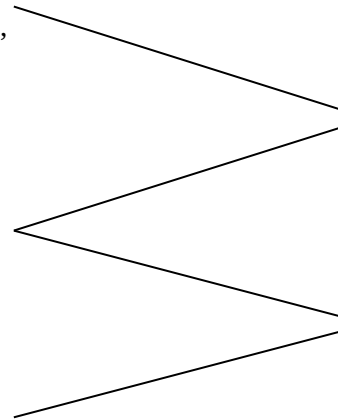
- a. Total Cost of Land, structures, rights-of-way, appraisals, etc.
- b. Costs Not Allowable for Participation in Land, structures, rights-of-way, appraisals, etc.
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

3. Relocation expenses and payments

- a. Total Cost of Relocation expenses and payments
- b. Costs Not Allowable for Participation in Relocation expenses and payments
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

4. Architectural and engineering fees

- a. Total Cost of Architectural and engineering fees
- b. Costs Not Allowable for Participation in Architectural and engineering fees
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov



5. Other architectural and engineering fees

- a. Total Cost of Other Architectural and engineering fees
- b. Costs Not Allowable for Participation in Other Architectural and engineering fees
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

6. Project inspection fees

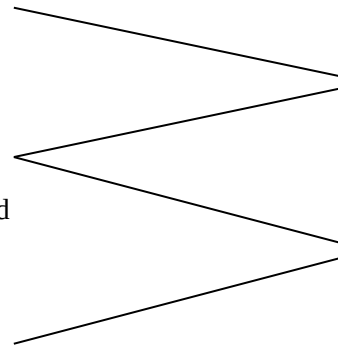
- a. Total Cost of Project inspection fees
- b. Costs Not Allowable for Participation in Project Inspection fees
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

7. Site work

- a. Total Cost of Site work
- b. Costs Not Allowable for Participation in Site work
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

8. Demolition and removal

- a. Total Cost of Demolition and removal
- b. Costs Not Allowable for Participation in Demolition and removal
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov



9. Construction

- a. Total Cost of Construction
- b. Costs Not Allowable for Participation in Construction
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

10. Equipment

- a. Total Cost of Equipment
- b. Costs Not Allowable for Participation in Equipment
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

11. Miscellaneous

- a. Total Cost of Miscellaneous
- b. Costs Not Allowable for Participation in Miscellaneous
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

12. SUBTOTAL (sum of lines 1-11)  
a. Sum of lines 1-11 for Total Costs  
b. Sum of lines 1-11 for Costs Not Allowable for Participation  
c. Sum of lines 1-11 for Total Allowable Costs (Columns a-b) Calculated automatically if submitted via Grants.gov

13. Contingencies  
a. Total Cost of Contingencies  
b. Costs Not Allowable for Participation in Contingencies  
c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

14. SUBTOTAL  
a. Sum of lines 12-13 for Total Cost  
b. Sum of lines 12-13 for Costs Not Allowable for Participation  
c. Sum of lines 12-13. Calculated automatically if submitted via Grants.gov

15. Project (program income)  
a. Total Cost of Project (program) income  
b. Costs Not Allowable for Participation in Project (program) income  
c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov

16. TOTAL PROJECT COSTS (subtract #15 from #14)  
a. Total Cost of Total Project Costs  
b. Total of Costs Not Allowable for Participation  
c. Total Allowable Costs Calculated automatically if submitted via Grants.gov

17. Federal assistance requested, calculate as follows: (Consult Federal agency for Percentage share.)  
Enter eligible costs from line 16c. Multiply x Federal percentage share %.

**Proposed Changes to Form Instructions**

- a. Total Cost of Administrative and legal expenses. This may include administrative expenses, attorney's fees, court costs, and/or other related expenses, directly associated with the allowable activity. Costs incurred related, but not limited to, criminal and civil proceedings, claims, appeals, and other infringements are unallowable. For more information regarding allowability, please see grantor agency regulations (e.g., 2 CFR 200.435; 45 CFR 75.435).
- b. Costs Not Allowable for Participation in Administration and Legal Expenses.
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.

~~No change to original instructions.~~

~~No change to original instructions.~~

- a. Total Cost of Architectural and engineering fees. Architect-engineer services includes professional services of an architectural or engineering nature, as defined by State law, if applicable, that are required to be performed or approved by a person licensed, registered, or certified to provide those services; and, professional services of an architectural or engineering nature performed by contract that are associated with research, planning, development, design, construction, alteration, or repair of real property." For more information, please see grantor agency regulations (e.g., 48 CFR 2.101).
- b. Costs Not Allowable for Participation in Architectural and engineering fees.
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.

- a. Total Costs of Other Architectural and engineering fees. This means those other professional services of an architectural or engineering nature, or incidental services, that members of the architectural and engineering professions (and individuals in their employ) may logically or justifiably perform, including studies, investigations, surveying and mapping, tests, evaluations, consultations, comprehensive planning, program management, conceptual designs, plans and specifications, value engineering, construction phase services, soils engineering, drawing reviews, preparation of operating and maintenance manuals, and other related services. For more information, please see grantor agency regulations (e.g., 48 CFR 2.101).
- b. Costs Not Allowable for Participation in Other Architectural and engineering fees.
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.

- a. Total Cost of Project inspection fees, including municipal inspection fees, and other required professional or inspection fees.
- b. Costs Not Allowable for Participation in Project Inspection fees.
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.

~~No change to original instructions.~~

~~No change to original instructions.~~

~~a. Total Cost of Construction and Major Renovation. Construction means the creation of a building, structure or facility, including the installation of equipment, site preparation, landscaping, associated roads parking, environmental mitigation and utilities, which provides space not previously available. It includes freestanding structures, additional wings or floors, enclosed courtyards or entryways, and any other means to provide usable space that did not previously exist (excluding temporary facilities). Major Renovation (A&R) is considered a structural change (e.g., to the foundation, roof, floor, or exterior or load-bearing walls of a facility, or an extension to an existing facility) to achieve the following: increase the floor area; and/or change function and purpose of an existing building, structure, or facility. Some grantor agencies use a dollar amount to distinguish between minor and major A&R, i.e., a major renovation threshold, for the entire project period per parcel. Please seek grantor agency guidance if you need more information.~~

~~b. Costs Not Allowable for Participation in Construction and Major Renovation.~~

~~c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.~~

a. Total Cost of Equipment. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that 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 non-Federal entity's regular written accounting practices.) For more information, please see grantor agency regulations (e.g., 2 CFR §§200.2, 200.313, and 200.439; 45 CFR §§75.2, 75.320, and 75.439).

b. Costs Not Allowable for Participation in Equipment.

c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.

~~No change to original instructions.~~

~~No change to original instructions.~~

- a. Total Cost of Contingencies. Contingency is that part of a budget estimate of future costs (typically of large construction projects or other items as approved by the grantor agency) which is associated with possible events or conditions arising from causes the precise outcome of which is indeterminable at the time of estimate, and that experience shows will likely result, in aggregate, in additional costs for the approved activity or project. Some grantor agencies may limit contingencies to a specific percentage of the construction costs before bids are received and must be reduced after the contract has been awarded. For more information, please see the grantor agency requirements (e.g., 2 CFR §§200.403 - 200.405, and 200.433; 45 CFR §§75.403 - 75.405, and 75.433) and/or seek guidance from the grantor agency.
- b. Costs Not Allowable for Participation in Contingencies.
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.

~~No change to original instructions.~~

- a. Total Cost of Project (program) income. Program income includes but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds. For more information, please see the grantor agency requirements (e.g., 2 CFR §§200.2 and 200.307; 45 CFR §§ 75.2 and 75.307).
- b. Costs Not Allowable for Participation in Project (program) income.
- c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.

~~No change to original instructions.~~

~~No change to original instructions.~~