

## SF-424A Budget Information – Non-Construction Programs:

Please review the detailed instructions below **BEFORE** completing this form.

**Please note: The person who signs the SF-424A must have legal authority to do so on behalf of the organization.**

### Budget Summary

- A. **Grant Program Function or Activity:** If not pre-populated, enter Public Diplomacy Program.
- B. **Catalog of Federal Domestic Assistance Number:** If not pre-populated, enter 19.040.
- C. **Federal (Unobligated):** Leave these fields blank.
- D. **Non-Federal (Unobligated):** Leave these fields blank.
- E. **Federal (New/Revised):** Enter the **amount of federal funds requested** for this program.
- F. **Non-Federal (New/Revised):** If voluntary cost-share is applicable, enter the **amount of any other funds the applicant will use** towards this program.
- G. **Total:** If not pre-populated, enter the **total cost** of this program.

### Budget Categories

**Object Class Categories A-K:** Under the first column “Object Class Categories” enter the total cost for each class category for ‘Program (1)’. In the total column, to the far right, the form should automatically show the sum, if not enter the amounts. Columns indicated for Program 2, 3, and 4 should be left blank.

**Object Class Categories Program Income:** If revenue is applicable, enter the amount.

**Non-Federal Resources** *(Only complete this section if the proposal includes voluntary cost-share).*

**Grant Program:** If not pre-populated, enter Public Diplomacy Program.

**Applicant Column:** If applicable, enter **cost-share** amount provided by the applicant.

**State Column:** Leave blank.

**Other Sources Column:** If applicable, enter the **cost-share** amount provided by other donors.

**Total Column:** In the total column, to the far right, the form should automatically show the sum for **total amount for all non-federal resources**.

### Forecasted Cash Needs

Applicants may list their forecasted cash needs by year or leave it blank. *(Forecasted cash needs by quarter are not required, only the total sum is necessary)*

**Federal Row:** Click on “Federal.” Enter the total amount of **federal funds** requested for the program in the total column.

**Non-Federal Row:** Click on “Non-Federal.” Enter the total amount of **non-federal funds, also known as cost-share**, you expect to expend during the program in the total column.

### Budget Estimates of Federal Funds Needed for Balance of the Program and/or Projects

**Grant Program enter:** Click the title entered. If not pre-populated, enter Public Diplomacy Program.

**First Year-Fourth Year Columns:** Complete the estimated amounts for each year. .

### Other Budget Information

**Direct Charges:** Enter total amount of direct charges.

**Indirect Charges:** Enter amount if applicable.

## **BUDGET CATEGORIES**

**Personnel:** This category includes the salaries and wages for the entity personnel who will be working on the project. The budget narrative should indicate the base salary and time each person will spend on the project. The narrative should also include any method used to arrive at the requested amount. Please do not include the salaries of the general administrative or clerical personnel (secretaries, accountants, etc.) of the organization into this budget item. The salaries of those personnel should be counted as indirect costs.

**Fringe Benefits:** Fringe benefits include cost items such as pension plans, health benefits, or other benefits for Personnel listed above. This is typically a percentage of Personnel costs.

**Travel:** This category includes domestic and international travel costs. The budget narrative should indicate who will travel, where, and why, and should include estimated air fare (or other mode of transportation), accommodations, meals and incidental expenses, and other costs such as conference fees, visa expenses, and inoculations.

For international air fares, please note that all Federal Government-financed international air transportation must be accomplished by U.S. Flag air carriers or U.S. code sharing to the extent that service by those carriers is available.

**Equipment:** This refers to items that cost **\$5,000 or more**. Justification for including these items should be provided in the budget narrative, as well as information regarding what will happen to these items upon the completion of the grant. Printers, computers, etc., are typically considered supplies.

**Supplies:** This would include general office supplies, computer software, consumable automotive supplies, equipment, etc., **with a value of less than \$5,000**. If the proposal includes an event, please break out expenses based on the number of people attending and be as specific as possible regarding what these expenses cover. *For example: Notebooks, pens, and paper for XX participants @ \$XX each = \$XXX*

**Contractual:** This category includes both contracts and subawards. A **contract** is for the purpose of obtaining goods and services for the recipient's own use and creates a procurement relationship. A consulting agreement with a consultant or contractor is generally considered a contract. A **subaward** is provided to a subrecipient to carry out a portion of the Federal award. A beneficiary of a program is not considered a subrecipient. A subaward may be provided through any form of legal agreement, including an agreement that the prime recipient entity

**Construction:** Department policy restricts the use of Federal awards for construction purposes.

**Other Direct Costs:** Other direct costs are any costs not included in the other categories. This category may include the entity's operating expenses that are directly linked to the award but not included as an indirect cost. Other direct costs may also include speaker honorarium (daily rate required), coffee breaks, food that serve a programmatic purpose, room rental...

**Indirect Costs:** Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a final cost objective. Indirect costs are not allowable on awards to individuals. All allowable costs for awards to individuals must be direct costs. Indirect costs do not generally include the costs of personnel who work for the recipient organization and are working directly on the project.

Indirect costs, often called overhead, or facilities and administrative costs, may only be charged to a Federal award when the applicant has a current Negotiated Indirect Cost Rate Agreement (NICRA) from a Federal agency (please include a copy of the agreement in the proposal), or when the applicant elects to charge a de minimis rate of 10% of modified total direct costs (MTDC). Modified Total Direct Costs means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each sub-award. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each sub-award in excess of \$25,000.

10% of MTDC is the maximum allowable, but anything below 10% is acceptable if voluntarily offered by the applicant.

If an award has been issued utilizing the 10% de minimis rate, that rate is then applicable for the entire period of performance of that award. Should the recipient negotiate and obtain a NICRA, it may not be applied to an award already using the 10% de minimis rate.

Please refer to the example below of how to calculate 10% de minimus of MTDC for a grant with a total of \$97,000

>> 10,000 (Personnel) + 20,000 (Travel) + 4,000 (Supplies) + 25,000 (Sub-award) = \$59,000.

Thus 10% of MTDC would be \$5,900. This number would be placed in the indirect costs line item.

Budget Categories	Amount	<u>MTDC</u>
1. Personnel	10,000	10,000 +
2. Fringe Benefits	-	
3. Travel	20,000	20,000 +
4. Equipment	15,000	
5. Supplies	4,000	4,000 +
6. Contractual (one \$40K subaward)	40,000	25,000 =
7. Construction	-	
8. Other Direct Costs (participant costs)	8,000	
9. Total Direct Costs (lines 1-8)	97,000	<b>\$59,000</b>
10. Indirect Costs (10% of MTDC)	5,900	<b>10% = 5,900</b>
11. Total Costs (lines 9-10)	102,900	
12. Cost-Sharing	-	

**Cost Sharing:** Cost sharing is not mandatory but is encouraged. Include any organizational contributions to the project, including cash or "in-kind" contributions (such as using the organization's office space for an event instead of renting space, etc.)