



NOAA

March 2020

2020 Financial Assistance Workshop

Budget Proposals

Acquisition and Grants Office
Grants Management Division



What Does NOAA Review?

- **Reasonable** (2 CFR 200.404): Would the cost be incurred by a prudent person?
- **Allowable** (2 CFR 200.400): Is the cost an allowable federal expenditure per the Cost Principles?
- **Allocable** (2 CFR 200.405): Is the cost proportional to the benefits received?
- **Necessary** (2 CFR 200.403): Is the cost necessary for the completion of the project?

Link: [ecfr.gov](https://www.ecfr.gov)

Title 2 → Subtitle A → Chapter II → Part 200

Budget Information

- [SF-424](#) “Application for Federal Assistance” (Box #18)
- [SF-424A](#) “Budget Information Form”
- Budget narrative
- Other OMB-approved budget forms based on your programs, *if applicable*
- Negotiated Indirect Cost Rate Agreement (NICRA), *if applicable*

18. Estimated Funding (\$):	
* a. Federal	578,474.00
* b. Applicant	420,676.00
* c. State	0.00
* d. Local	0.00
* e. Other	0.00
* f. Program Income	0.00
* g. TOTAL	999,150.00

Grants Forms

- All government-wide and agency specific grant forms can be found on [grants.gov](https://www.grants.gov)
- Link to PDF and instructions are included

GRANTS.GOVSM
FIND. APPLY. SUCCEED.SM

HOME LEARN GRANTS SEARCH GRANTS APPLICANTS GRANTORS SYSTEM-TO-SYSTEM **FORMS** CONNECT SUPPORT

GRANTS.GOV > Forms > Forms Repository > SF-424 Family

SF-424 FAMILY

» Forms Repository

- » R&R Family
- » SF-424 Family
- » SF-424 Individual Family
- » SF-424 Mandatory Family
- » SF-424 Short Organization Family
- » Post-Award Reporting Forms
- » Retired Forms

» Forms Development

NOTE: The PDF forms available on this portion of the package. If you are applying for a grant, please

FORMS REPOSITORY

- » R&R Family
- » SF-424 Family
- » SF-424 Individual Family
- » SF-424 Mandatory Family
- » SF-424 Short Organization Family
- » Post-Award Reporting Forms
- » Retired Forms

FORMS DEVELOPMENT

- » Forms Status Report
- » Forms Process
- » Forms Request
- » Planned Country and State Lists Updates
- » Planned UEI Updates






be submitted with your application to the Grants.gov Workspace.

SF-424 FAMILY FORMS: Export Data

Agency Owner	Form Name	Adobe Form	Form Schema	Form Items Description	Form Instructions	GG Version	OMB Number	OMB Expiration
TREAS	ACH Vendor/Miscellaneous Payment Enrollment Form	PDF	Schema	FID		1.0	1530-0069	06/30/2022
USDA	AFRI PROJECT TYPE	PDF	Schema	FID		1.0	0524-0039	12/31/2021
Grants.gov	Application for Federal Assistance (SF-424)	PDF	Schema	FID	Instructions	2.1	4040-0004	12/31/2022
Grants.gov	Assurances for Construction Programs (SF-424D)	PDF	Schema	FID	Instructions	1.1	4040-0009	02/28/2022
Grants.gov	Assurances for Non-Construction Programs (SF-424B)	PDF	Schema	FID	Instructions	1.1	4040-0007	02/28/2022
Grants.gov	Attachments	PDF	Schema	FID	Instructions	1.2		
Grants.gov	Budget Information for Construction Programs (SF-424C)	PDF	Schema	FID	Instructions	2.0	4040-0008	02/28/2022
Grants.gov	Budget Information for Non-Construction Programs (SF-424A)	PDF	Schema	FID	Instructions	1.0	4040-0006	02/28/2022
Grants.gov	Budget Narrative Attachment Form	PDF	Schema	FID	Instructions	1.2		



SF-424A “Budget Information Form”

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- Section A – Budget Summary: Breakdown of Federal vs non-Federal
 - Section B – Budget Categories: Annual breakdown & Federal vs non- Federal
 - Section C – Non-Federal Resources: Annual breakdown of non-Federal share
 - Section D – Forecasted Cash Needs: Year One Federal vs non-Federal broken down by quarter
 - Section E – Budget Estimates of Federal Funds Needed for Balance of the Project: Remaining annual breakdown of Federal (after Year One)
 - Section F – Other Budget Information: Total direct and indirect charges

Budget Review: SF-424A

The Cost Analysis is based on the object class categories outlined on the SF-424A

Line Item Budget:

- Personnel
- Fringe Benefits
- Travel
- Equipment
- Supplies
- Contractual
- Construction *(if applicable)*
- Other
- Indirect Charges
- Program Income *(if applicable)*

BUDGET INFORMATION - Non-Construction Programs							OMB Approval No. 0348-0044
SECTION A - BUDGET SUMMARY							
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget			
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)	
1.		\$	\$	\$	\$	\$ 0.00	
2.						0.00	
3.						0.00	
4.						0.00	
5. Totals		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
SECTION B - BUDGET CATEGORIES							
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY					Total (5)	
	(1)	(2)	(3)	(4)	(5)		
a. Personnel	\$	\$	\$	\$	\$	0.00	
b. Fringe Benefits						0.00	
c. Travel						0.00	
d. Equipment						0.00	
e. Supplies						0.00	
f. Contractual						0.00	
g. Construction						0.00	
h. Other						0.00	
i. Total Direct Charges (sum of 6a-6h)		0.00	0.00	0.00	0.00	0.00	
j. Indirect Charges						0.00	
k. TOTALS (sum of 6i and 6j)	\$	0.00	0.00	0.00	0.00	0.00	
7. Program Income	\$	\$	\$	\$	\$	0.00	

Previous Edition Usable

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Standard Form 424A (Rev. 7-97)
Prescribed by OMB Circular A-102

Sample SF-424A – Sections C, D, and E

SECTION C - NON-FEDERAL RESOURCES					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8.	\$	\$	\$	\$ 0.00	
9.				0.00	
10.				0.00	
11.				0.00	
12. TOTAL (sum of lines 8-11)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$ 0.00	\$	\$	\$	\$
14. Non-Federal	0.00				
15. TOTAL (sum of lines 13 and 14)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT					
(a) Grant Program	FUTURE FUNDING PERIODS (Years)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16.	\$	\$	\$	\$	
17.					
18.					
19.					
20. TOTAL (sum of lines 16-19)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
SECTION F - OTHER BUDGET INFORMATION					
21. Direct Charges:			22. Indirect Charges:		
23. Remarks:					

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Standard Form 424A (Rev. 7-97) Page 2



Recommended/Not Recommended

Recommended

BUDGET INFORMATION - Non-Construction Programs

OMB Approval No. 0348-0044

SECTION A - BUDGET SUMMARY						
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Leave Blank	Leave Blank	\$	\$	\$ 100,000.00	\$ 50,000.00	\$ 150,000.00
2.						0.00
3.						0.00
4.						0.00
5. Totals		\$ 0.00	\$ 0.00	\$ 100,000.00	\$ 50,000.00	\$ 150,000.00
SECTION B - BUDGET CATEGORIES						
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (9)	
	(1)	(2)	(3)	(4)		
a. Personnel	\$	\$	\$	\$	0.00	
b. Fringe Benefits					0.00	
c. Travel					0.00	
d. Equipment					0.00	
e. Supplies					0.00	
f. Contractual					0.00	
g. Construction					0.00	
h. Other					0.00	
i. Total Direct Charges (sum of 6a-6h)		0.00	0.00	0.00	0.00	
j. Indirect Charges					0.00	
k. TOTALS (sum of 6i and 6j)	\$	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
7. Program Income	\$	\$	\$	\$	0.00	

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Prescribed by OMB Circular A-102

Previous Edition Usable

Not Recommended

SECTION A - BUDGET SUMMARY						
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Leave Blank	Leave Blank	\$	\$	\$ 100,000.00	\$ 50,000.00	\$ 150,000.00
2.						0.00
3.						0.00
4.						0.00
5. Totals		\$ 0.00	\$ 0.00	\$ 100,000.00	\$ 50,000.00	\$ 150,000.00
SECTION B - BUDGET CATEGORIES						
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (9)	
	(1)	(2)	(3)	(4)		
a. Personnel	\$	\$	\$	\$	0.00	
b. Fringe Benefits					0.00	
c. Travel					0.00	
d. Equipment					0.00	
e. Supplies					0.00	
f. Contractual					0.00	
g. Construction					0.00	
h. Other					0.00	
i. Total Direct Charges (sum of 6a-6h)		0.00	0.00	0.00	0.00	
j. Indirect Charges					0.00	
k. TOTALS (sum of 6i and 6j)	\$	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
7. Program Income	\$	\$	\$	\$	0.00	

	A	B	C	D	E	F
1						
2	Object Class Categories	Year 1	Year 2	Year 3	Year 4	TOTAL:
3	a. Personnel	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
4	b. Fringe Benefits	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
5	c. Travel	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
6	d. Equipment	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
7	e. Supplies	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
8	f. Contractual	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
9	g. Construction	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
10	h. Other	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
11	i. Total Direct Charges (sum of 6a-6h)	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
12	j. Indirect Charges	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
13	k. TOTALS (sum of 6i and 6j)	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX	\$XXXXXXXX.XX
14						
15						

Recommended/Not Recommended

Recommended

6. Object Class Categories	GRANT PROGRAM, FUI	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

Not Recommended

6. Object Class Categories	SECTION B - BUDGET CATEGORIES		
	(1) Federal/Non Fed	(2)	(3)
a. Personnel	\$ 44,000.00	\$	\$
b. Fringe Benefits	13,500.00		
c. Travel	3,000.00		
d. Equipment			
e. Supplies	6,000.00		
f. Contractual	18,000.00		
g. Construction			
h. Other	2,500.00		
i. Total Direct Charges (sum of 6a-6h)	87,000.00	0.00	
j. Indirect Charges	13,000.00		
k. TOTALS (sum of 6i and 6j)	\$ 100,000.00	\$ 0.00	\$

Recommended/Not Recommended

Recommended

SECTION B - BUDGET CATEGORIES										
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY						Total (5)			
	(1)	Federal Yr1	(2)	Federal Yr2	(3) N/A	(4) N/A				
a. Personnel	\$	10,000.00	\$	19,000.00	\$		\$	29,000.00		
b. Fringe Benefits		5,000.00		6,000.00				11,000.00		
c. Travel		2,000.00		3,000.00				5,000.00		
d. Equipment		4,000.00		4,000.00				8,000.00		
e. Supplies		2,000.00		3,000.00				5,000.00		
f. Contractual		4,000.00		4,000.00				8,000.00		
g. Construction		0.00		0.00				0.00		
h. Other		500.00		500.00				1,000.00		
i. Total Direct Charges (sum of 6a-6h)		27,500.00		39,500.00		0.00	0.00	67,000.00		
j. Indirect Charges		9,000.00		4,000.00				13,000.00		
k. TOTALS (sum of 6i and 6j)	\$	36,500.00	\$	43,500.00	\$	0.00	\$	0.00	\$	80,000.00

Not Recommended

SECTION B - BUDGET CATEGORIES										
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY						Total (5)			
	(1)	Federal Yr1 and Yr2	(2)	(3) N/A	(4) N/A					
a. Personnel	\$	29,000.00	\$		\$		\$	29,000.00		
b. Fringe Benefits		11,000.00						11,000.00		
c. Travel		5,000.00						5,000.00		
d. Equipment		8,000.00						8,000.00		
e. Supplies		5,000.00						5,000.00		
f. Contractual		8,000.00						8,000.00		
g. Construction		0.00						0.00		
h. Other		1,000.00						1,000.00		
i. Total Direct Charges (sum of 6a-6h)		67,000.00		0.00		0.00	0.00	67,000.00		
j. Indirect Charges		13,000.00						13,000.00		
k. TOTALS (sum of 6i and 6j)	\$	80,000.00	\$	0.00	\$	0.00	\$	0.00	\$	80,000.00








Budget Review: Budget Narrative

- SF-424 and SF-424A amounts match
- The SF-424A line item totals should match the budget narrative
- Correct cost categorization
- Provide sufficient level of detail
- Provide same level of detail for Federal and non-Federal funds
- Identify indirect charges, if applicable
- Mathematical accuracy

Resource: Budget Narrative Guidance (see the new [ago.noaa.gov](https://www.noaa.gov) website at <https://www.noaa.gov/organization/acquisition-grants/financial-assistance> > How To Apply > under step #5)



Budget Narrative: Personnel Costs

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- Names, titles, salary, level of effort, amount charged to Federal and non-Federal share
 - Personnel – your staff vs contractual
 - For vacant positions, include anticipated hire date
 - Provide justification and description of positions. Relate position to program objectives
 - Cannot exceed 100% on all active projects
 - For cost of living adjustments, justify reasonableness for Years 2, 3, etc.
 - Direct vs indirect costs (i.e., administrative staff)

Example: Budget and Budget Narrative (Personnel)

6. Object Class Categories	GRANT PROGRAM, FY	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

PERSONNEL



Total \$ \$29,000

Position Title & Name	Yearly Salary	% of Time	No. of Months	\$Amount
PI, Jane Doe	[amount]	[percent]	[amount]	[amount]
Project Coordinator, John Doe	[amount]	[percent]	[months]	[amount]
Education Specialist, Janet Doe	[amount]	[percent]	[months]	[amount]
Administrative Assistant, Jane Doe	[amount]	[percent]	[months]	[amount]

Justification: Project Coordinator - [Name]: This position directs the overall operation of the project; responsible for overseeing the implementation of project activities, coordination with other agencies, development of materials, provision of in-service and training, conducting meetings and coordinating with agencies, designs and directs the gathering, tabulating and interpreting of required data, responsible for overall program evaluation and for staff performance evaluation; and is the responsible authority for ensuring necessary reports/documentation are submitted to NOAA. This position relates to all program objectives. John Doe will provide 10 months effort for a total of \$xx each year for three years (total \$xx).



Budget Narrative: Fringe Benefits

- 
- Provide the components of what is included in your fringe rate for each position (FICA, Unemployment, Leave, Insurances)
 - If the rate exceeds **35%**, provide a breakdown of what's included in the rate (unless stated in the NICRA)
- 



Fringe Benefits

Fringe benefits are usually applicable to direct salaries and wages. Provide the fringe benefit rate used and a **clear description of how the computation of fringe benefits was done**. Provide both the annual (for multiyear awards) and total. If a fringe benefit rate is not used, show how the fringe benefits were computed for each position. The budget justification should be reflected in the budget description. Elements that comprise fringe benefits should be indicated. The fringe rate should be proportional among the federal and non-federal share categories. **If a fringe rate is greater than 35%, a description and breakdown of the benefits must be provided unless a negotiated indirect cost rate agreement (NICRA) has been provided**. If fringe benefits are not computed by using a percent of salaries, provide a breakdown of how the computation is done. The applicant should not combine the fringe benefit costs with direct salaries and wages in the personnel category.

Example: Budget and Budget Narrative (Fringe)

6. Object Class Categories	GRANT PROGRAM, F	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

FRINGE BENEFITS

Total \$ \$11,000

Project Coordinator - Salary [amount]

Retirement 5% of \$35,000 =	[amount]
FICA 7.65% of \$35,000 =	[amount]
Insurance =	[amount]
Workman's Compensation, etc. =	[amount]
Total	[amount]

Position Title & Name

Position Title & Name	Yearly Salary	% Rate	\$ Amount
Project Coordinator, John Doe	[amount]	[percent]	[amount]
Education Specialist, Janet Doe	[amount]	[percent]	[amount]
Project Assistant, Grad student	[amount]	[percent]	[amount]
Administrative Assistant, Jane Doe	[amount]	[percent]	[amount]

Justification: The fringe benefit rate for full-time employees for years one and two is calculated at 35%. Fringe is comprised of FICA, health insurance, and leave. The fringe rate for the student is calculated at 7%. For years three and four, the fringe rate is anticipated to increase to 34% for employees and remain at 7% for graduate students.



Budget Narrative: Travel Costs

- Provide a detailed breakdown of travel costs. Domestic, Foreign and local travel must state the purpose of travel, method of travel, estimate mileage, cost per mile, duration, number of travelers and per diem rate for meals and lodging.
- Not sure? Base estimates on historical information!
- Dollars requested in the travel category should be for staff travel only.

Example: Budget and Budget Narrative (Travel)

6. Object Class Categories	GRANT PROGRAM, FI TRAVEL - DOMESTIC	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

Total \$ \$2,000

Domestic Travel:

1 trip x 1 person @ \$800 airfare =	[amount]
2 days per diem x \$37/day x 2 people =	[amount]
1 night's lodging x \$67/night x 2 people =	[amount]
Ground transportation 1 person =	[amount]
Total	[amount]

Justification: The Project Coordinator and the Education Specialist will travel to [event location] to provide training at the "Train the Trainers" workshop being held [date]. They will both travel from [origin] to [destination], and take ground transportation from the airport to the event/hotel.

TRAVEL - FOREIGN

Total \$ \$3,000






Foreign Travel:

1 trip x 1 person @ \$800 airfare =	[amount]
3 days per diem x \$45/day x 1 person =	[amount]
2 nights lodging x \$88/night x 1 person =	[amount]
Ground transportation 1 person =	[amount]
Total	[amount]

Justification: Project Coordinator will travel from [origin] to [destination] on [travel dates] to present research at the Sea Grant Annual Meeting. The event will be held on [meeting date]. Traveler is requesting lodging for two nights and is requesting per diem for travel days. Ground transportation is requested. Traveler will comply with the Fly America Act.



Budget Narrative: Equipment Costs

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- Equipment (versus supplies)
 - Useful life of over one year
 - Per-unit acquisition cost of \$5,000 or more
 - Maintenance fees for equipment should be shown in the “other” category
 - A lease vs. purchase analysis should be completed per organizational policy

Example: Budget and Budget Narrative (Equipment)

6. Object Class Categories	GRANT PROGRAM, FY	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

EQUIPMENT	
[Item] =	[amount]
[Item] =	[amount]
[Item] =	[amount]
Total	[amount]

Total \$ \$8,000

Justification: Equipment costs of \$8,000 is requested for modified gill nets (1x \$3,500), anchors (1x \$500), floating and acoustic transmitters and receivers (4x \$1,000). The gill nets will be used for [description]. The anchors are needed for [description]. The transmitters and receivers will be used for [description]. All of the equipment will be used to support the work under this project.

Budget Narrative: Supplies Costs

- Provide a breakdown of cost for supplies totaling greater than \$5,000 or 5% of the total project (Federal and non-Federal funds)
 - List by supply item
 - Provide quantity per unit
 - Provide purpose/explanation for supply

Example: Budget and Budget Narrative (Supplies)

6. Object Class Categories	GRANT PROGRAM, F	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

SUPPLIES

General office supplies (pens, pencils, paper, etc.)
Lab supplies (developing chemicals, petri dishes, etc.)






12 months x \$100/month = [amount]
2,000 pamphlets entitled [name] x \$.58 ea. = [amount]

Justification: General office supplies will be used by staff to carry out daily activities of the program. Pamphlets will be kept in stock and distributed to schools as needed upon request. Supplies relate to (describe how pamphlets relate to objectives).

Total \$ 5,000



Budget Narrative: Contractual Costs

- 
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- 
- 
- 
- Name of contractor/vendor
 - Method of selection (provide justification if non- competitive)
 - Period of performance
 - Scope of work
 - Criteria for measuring accountability
 - Risk assessment – applicants should have their own framework for assessing risk (they can opt to use public sites such as SAM and FAPIIS)

Example: Budget and Budget Narrative (Contractual)

6. Object Class Categories	GRANT PROGRAM, FI	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

CONTRACTUAL
Name of Organization
Performance Period
Description of Activities

Total \$ \$8,000



Justification: Contractual costs of \$8,000 is requested for the [Applicant] to execute a contract with [TBD], competed competitively, to develop and deploy satellite tags on North Atlantic right whales for 2020 (one year).


Expenses will include: (1) personnel and fringe for a technician to implement tag development and testing during Year 1, (2) expenses [TBD] to travel to Seattle, WA to meet with XX to develop a GPS-linked satellite tag, (3) travel for TBD to the Southeast U.S. to lead tag deployments in 2020, and (4) tagging supplies (satellite tags, tag darts, measurement electronics for tag testing, other tag testing supplies).

[TBD] will report quarterly to ensure progress. [Attach itemized budget.]




Budget Narrative: Other Costs

- 
- Sub-awards
 - Provide sub-award budgets
 - Risk assessment
 - Items not included in previous direct categories
 - List by type with breakdown of cost, quantity, and necessity for project
- 



Examples: Training costs (except if contractual); publication; telephone; postage; rent; etc.



Example: Budget and Budget Narrative (Other)

6. Object Class Categories	GRANT PROGRAM, FI	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00


Total: \$1,000

Justification:

Other costs of \$1,000 are requested for the [Applicant] to cover publication costs, printing costs, and cell phone/communication data usage charges.



Budget Narrative: Indirect Costs




Indirect Costs: Costs incurred for common/joint objectives which cannot be readily identified with an individual project or program but are necessary to the operations of the organization



To Claim Indirect Costs: Provide current Negotiated Indirect Cost Rate Agreement (NICRA)



Acceptance of NICRA:

- 
- Required by Federal agencies, per §200.414 (unless an agency has an exception)
 - Required by non-Federal agencies, per §200.331, for sub-recipients

Example: Budget and Budget Narrative (Indirect Costs)

6. Object Class Categories	GRANT PROGRAM, FY	
	(1) Federal Share Yr1	(2) Non-Fed Share Yr1
a. Personnel	\$ 29,000.00	\$ 15,000.00
b. Fringe Benefits	11,000.00	2,500.00
c. Travel	5,000.00	
d. Equipment	8,000.00	
e. Supplies	5,000.00	
f. Contractual	8,000.00	
g. Construction	0.00	
h. Other	1,000.00	2,500.00
i. Total Direct Charges (sum of 6a-6h)	67,000.00	20,000.00
j. Indirect Charges	13,000.00	
k. TOTALS (sum of 6i and 6j)	\$ 80,000.00	\$ 20,000.00

INDIRECT COSTS

Total \$ \$13,000

The rate is _____ % and is computed on the following direct cost base \$ _____.

Personnel
Fringe
Travel
Supplies
Other
Total

Multiplied by Indirect Cost Rate _____ %

Justification:




[Applicants] Federal approved indirect cost rate is [%] of salaries, wages and non-personnel costs for: accounts receivable, accounts payable, purchase order processing, other bookkeeping and financial services, external audit, and insurance.



What if I don't have a NICRA?



Claim the de minimis rate:

- 
- §200.414- 10% de minimis rate of modified total direct costs (MTDC) for entities that **have never had an agreement.** *[Update: The 2020 revisions to 2 CFR 200 would expand the de minimus rate usage to any grantee that wishes to use it.]*
 - §200.68 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 from the base
- 
- 



Budget Narrative: Non-Federal Share (Match)





The budget narrative must:

- Provide adequate documentation for match sources
 - Provide the same level of detail for non-federal share
- 



Match funding requirements:

- Non-Federal share subject to same requirements as the Federal funding
 - Non-Federal share in approved award is a requirement, regardless of whether it was required or voluntary
 - Match funds expended at the same rate as federal funds
- 
- 



Mandatory and Voluntary Match



Mandatory Match

- Required by statute
- Match amount must be met at closeout.




Voluntary Match

- Not required
- Per §200.306, under Federal research proposals, voluntary committed cost sharing is not expected and cannot be used as a factor during the merit review of applications/proposals
- Match amount must be met at closeout.






Budget Narrative: Program Income



Income earned by the non-Federal entity that is generated by a grant activity during the period of performance (2 CFR 200.307)

DOC/NOAA uses the additive method, unless otherwise specified:

- 
- Additive Method: Program income **must be added to the Federal award** by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.
 - Deductive Method: Program income must be deducted from total allowable costs to determine the net allowable costs. **Must be used to reduce the Federal award and non-Federal entity contributions** proportionally.
 - Cost sharing or matching: With prior approval of the Federal awarding agency, program income may be used to meet a match requirement.
- 
- 



Budget Vocabulary Exercise

Take a couple minutes to fill out the [worksheet](#).

Keep for your reference

Common Budget Issues

- SF-424A line items do not match the budget narrative line items
- Insufficient detail to justify costs within the budget narrative
- SF-424A page 2 does not have line items broken down by year
- Incorrect math
- Unclear administrative direct vs indirect costs
- Budget revisions not consistent on all submitted forms
- Indirect costs not calculated in accordance with current NICRA
- No NICRA included in the application package

Quiz!

1. True/False: I can use grant funds for personal travel.
 2. True/False: It's ok if my SF-424A lists \$2,000 in personnel costs and my budget narrative lists \$1,999 in personnel costs.
 3. True/False: Match funding should be expended before federal funds.
 4. True/False: Sub-award agreements should be described in the contractual line item.
1. True/False: If I can't find my organization's NICRA, I can use the de minimus rate for the purpose of the application.
 2. True/False: If the budget amount total on the SF-424a does not match the total on the signed SF-424 application, I need to re-submit a revised budget which is signed and dated
 3. True/False: The fringe rate is calculated at 36%. I should provide a breakdown of the calculation and what the fringe benefits are comprised of.

Questions?

You may also submit questions to GMD.Services@noaa.gov

Please remember to complete your surveys, and contact your respective Grants Management Specialist with any additional questions.