













April 2021

2021 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 200.403): 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: <u>ecfr.gov</u> Title 2 \rightarrow Subtitle A \rightarrow Chapter II \rightarrow Part 200









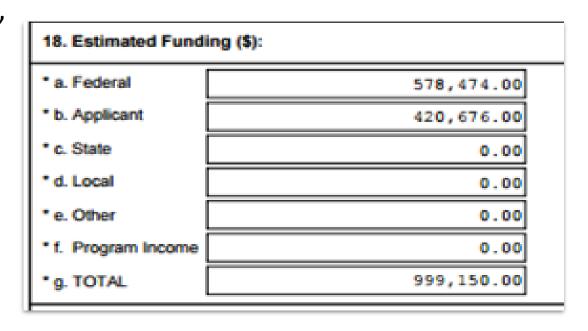






Budget Information

- SF-424 "Application for Federal Assistance" (Box #18)(Signed by Authorized Rep.)
- <u>SF-424A</u> "Budget Information Form"
- Budget narrative
- Other OMB-approved budget forms based on your programs, if applicable
- Negotiated Indirect Cost Rate Agreement (NICRA), if applicable









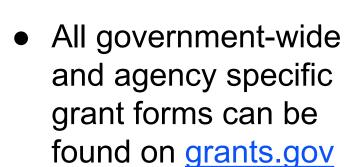




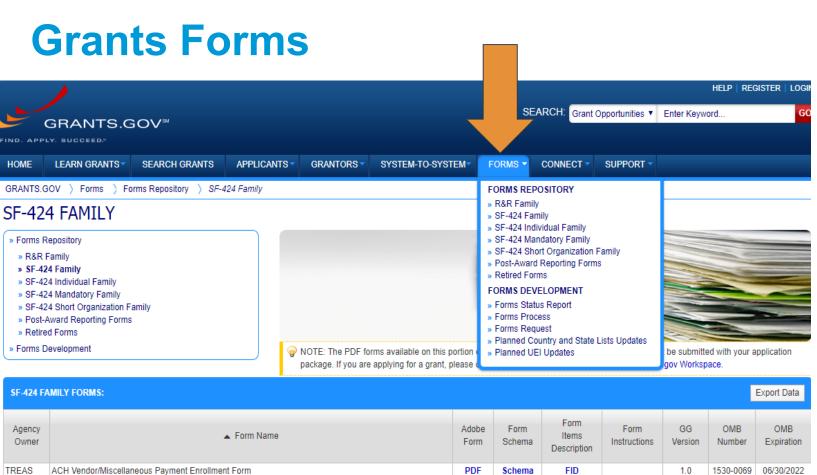








Link to PDF and instructions are included



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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 Form Overview"

- 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











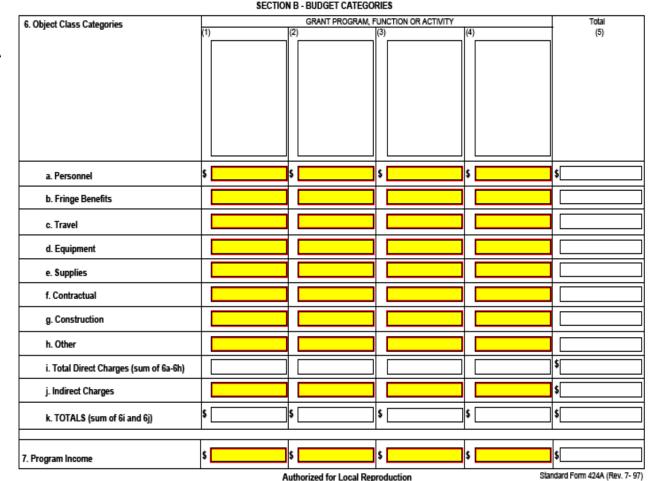




Budget Review: SF-424A

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)





Prescribed by OMB (Circular A -102) Page 1A



Sample SF-424A – Sections C, D, E, and F

		SECTION	C -	NON-FEDERAL RE	SC					
(a) Grant Program				(b) Applicant	licant (c) State		(d) Other Sources			(e) TOTALS
8.			\$		\$		\$		\$	0.00
9.										0.00
10.										0.00
11.							Ī			0.00
12. TOTAL (sum of lines 8-11)			\$	0.00	\$	0.00	\$	0.00	\$	0.00
		SECTION	D.	FORECASTED CA	SH	NEEDS				
		Total for 1st Year		1st Quarter		2nd Quarter	L	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 - BUD	GE	T ESTIMATES OF	FEI	DERAL FUNDS NEE	DE	ED FOR BALANCE	OF	THE PROJECT		
(a) Grant Program					_	FUTURE FUNDING	ĢΙ		_	
				(b) First		(c) Second	╀	(d) Third	╀	(e) Fourth
16.			\$		\$		\$	_	\$	
17.							L			
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	Cl	narges:				
23. Remarks:										



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







Recommended/Not Recommended

0.00

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

OMB Approval No. 0348-0044

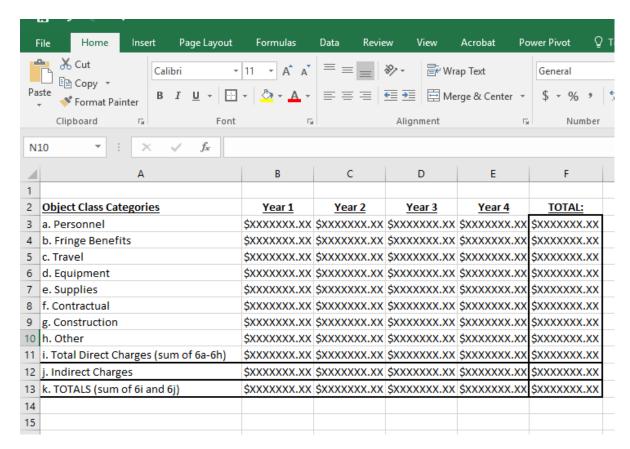
Recommended

BUDGET INFORMATION - Non-Construction Programs

		В			N A - BUDGET SUM		uction Programs	_				
Grant Program Function	Catalog of Federal Domestic Assistance		Estimated Uno			IIVI	New or Revised Budget					
or Activity (a)	Number (b)		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	
			SECTIO	N	B - BUDGET CATE	GC	RIES					
6. Object Class Categor	6. Object Class Categories			GRANT PROGRAM, FUNCTION OR ACTIVITY (1) (2) (3) (4)							Total (5)	
a. Personnel		\$		\$		\$		\$		\$	0.00	
b. Fringe Benefit	s										0.00	
c. Travel											0.00	
d. Equipment											0.00	
e. Supplies											0.00	
f. Contractual											0.00	
g. Construction								П			0.00	
h. Other											0.00	
i. Total Direct Ch	narges (sum of 6a-6h)		0.00		0.00		0.00		0.00		0.00	
j. Indirect Charge	es										0.00	
k. TOTALS (sun	n of 6i and 6j)	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	

Authorized for Local Reproduction

Not Recommended









7. Program Income

Previous Edition Usable





Recommended

6. Object Class Categories		GRANT PROGRAI						
- Conject Class Categories	(1)	Federal Share Yr1	(2)	Non-Fed Share Yr1	(
a. Personnel	\$	29,000.00	\$	15,000.00	9			
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	5			

		SECTIO	N	B - BUDGET CATE	GORIES						
6. Object Class Categories		GRANT PROGRAM, FUNCTION O									
		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	\$						



















Budget Review: Budget Narrative

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

<u>Resource:</u> Budget Narrative Guidance (see the new <u>ago.noaa.gov</u> website at https://www.noaa.gov/organization/acquisition-grants/financial-assistance > How To Apply > under step #5 > Click "view guidance under Financial Assistance Budget Guidelines)















Budget Narrative: Personnel Costs

- 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, F	
O. Object Class Categories	(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	
& Name	rearry Salary	/0 OI TIIIIC	NO. OF MORE	φΑιποαπτ	
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 fringe benefit rate used for each position (FICA, Unemployment, Leave, Insurances)
- If the fringe rate exceeds 35%, provide a description and 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, FI							
		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	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.



















- 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.
- NOTE: During periods of performance impacted by COVID-19, travel was necessarily limited resulting in numerous re-budget request. Please keep this in mind when developing your travel budget.







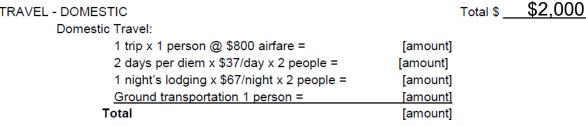
Example: Budget and Budget Narrative (Travel)







	1				
		GRANT PROGRAM			
		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	



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 - FO	OREIGN	Total \$ _	\$3,000
Foreign Trav	el:		
	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

- Equipment (versus supplies)
 - Useful life of over one year
 - O 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
- GMD Implemented the following Research Term & Condition updates as of Nov. 12, 2020: A clause is included that informs the recipient they can keep equipment at the end of the award unless a SAC is incorporated that states otherwise.





Example: Budget and Budget Narrative (Equipment)











6. Object Class Categories		GRANT PROGRAM, F				
		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		[amount]
	[Item] =	[amount]
	[Item] =	[amount]
-	[Item] =	[amount]
EQUIP	MENT	

Total \$ <u>\$8,000</u>

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)

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6. Object Class Categories				GRANT PROGRAM, F	1
	(1)	Federal Share Yr1	(2)	Non-Fed Share Yr1	
a. Personnel	\$	29,000.00	\$	15,000.00	SUPPLIES
b. Fringe Benefits		11,000.00		2,500.00	General office supplies (pens, pencils, paper, etc.) Lab supplies (developing chemicals, petri dishes, etc.)
c. Travel		5,000.00			
d. Equipment		8,000.00			12 months x $$100/month =$ [amo 2,000 pamphlets entitled [name] x $$.58$ ea. = [amo
e. Supplies		5,000.00			
f. Contractual		8,000.00			Justification: General office supplies will
g. Construction		0.00			activities of the program. Pamphlets will
h. Other		1,000.00		2,500.00	schools as needed upon request. Supplied relate to objectives).
i. Total Direct Charges <i>(sum of 6a-6h)</i>		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 \$ \$5,000 SUPPLIES General office supplies (pens, pencils, paper, 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).





















- 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)



















				ODANIT PROCEDAN. FI
6. Object Class Categories			GRANT PROGRAM, FI	
		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
 - o 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			
		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.



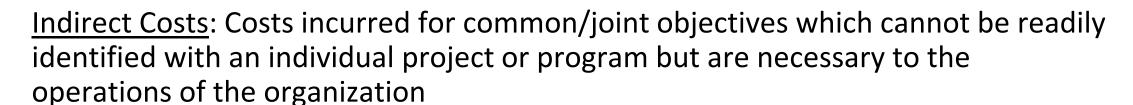












To Claim Indirect Costs: Provide current Negotiated Indirect Cost Rate Agreement (NICRA)

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 (Modified Total Direct Costs/Indirect Costs)

6. Object Class Categories		GRANT PROGRAM, FI				
		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 \$	
πο rate is // and is compared on the following direct cost base ψ	 ·
Personnel	
Fringe	
Travel	
Supplies	
Other	
Total	
lotai	
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.





MAD DOD













What if I don't have a NICRA?

Claim the de minimis rate:

- §200.414- Any applicant has the option to elect to use the 10% de minimis rate of modified total direct costs (MTDC).
- §200.1 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



















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.
- <u>Deductive Method:</u> 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.















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

















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.



