

Federal Agency Form Instructions

Form Identifiers	Information
Agency Owner	Grants.gov
Form Name	Budget Information for Non-Construction Programs (SF-424A)
Form Version	1.0
OMB Number	4040-0006
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Form Field Instructions

Field Number	Field Name	Required or Optional	Information
-	SECTION A – BUDGET SUMMARY	-	-
1.	Budget Summary Lines 1-4 Columns (a) and (b)	At least one row is required.	For applications pertaining to a single federal grant program (Assistance Listing Number) and not requiring a functional or activity breakdown, enter on Line 1 under Column (a) the Assistance Listing 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.
1-a.	Grant Program Function or Activity (a)	At least one is required	Enter the name of the Assistance Listing Title (i.e., Grant Program Name), NOFO number, Program Code, or Grant Number.
1-b.	Assistance Listing Number (b)	At least one is required	Enter the Assistance Listing Number.

Field Number	Field Name	Required or Optional	Information
1-c.	Estimated Unobligated Federal Funds (c)	Conditionally Required. Please read the detailed information provided.	Unobligated Federal funds balance is the amount of federal funds authorized under a Federal award that the non-Federal entity (NFE) 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.
1-d	Estimated Unobligated Non-Federal Funds (d)	Conditionally Required. Please read the detailed information provided.	Unobligated non-Federal funds balance is the amount of non-federal funds required under a Federal award that the NFE 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.

Field Number	Field Name	Required or Optional	Information
1-e.	New or Revised Budget Federal Funds (e)	Conditionally Required. Please read the detailed information provided.	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 columns (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.
1-f.	New or Revised Budget Non-Federal Funds (f)	Conditionally Required. Please read the detailed information provided.	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 are 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.

Field Number	Field Name	Required or Optional	Information
1-g.	Total (g)	Required	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.
5.	Totals	Required	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.
-	SECTION B - BUDGET CATEGORIES	-	-
6.	Object Class Categories		
6-1. thru 6-4.	Grant Program, Function or Activity	Required	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.
6-a.	Personnel	Optional	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.

Field Number	Field Name	Required or Optional	Information
6-b.	Fringe Benefits	Optional	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.
6-c.	Travel	Optional	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 NFE. 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.

Field Number	Field Name	Required or Optional	Information
6-d.	Equipment	Optional	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 NFE'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.
6-e.	Supplies	Optional	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 NFE 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.

Field Number	Field Name	Required or Optional	Information
6-f.	Contractual	Optional	<p>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.</p>

Field Number	Field Name	Required or Optional	Information
6-g.	Construction	Optional	<p>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.</p>

Field Number	Field Name	Required or Optional	Information
6-h.	Other	Optional	<p>Enter the total of all other costs for the selected program not listed elsewhere in this form. Such costs, where applicable and allowed under the program, may include: individual consultant costs; local travel; insurance; medical and dental costs (non-personnel); professional service costs; depreciation of equipment and real property (when treated as a direct cost), printing and publications, training costs (tuition and stipends), staff development costs, and administrative costs (when treated as a direct cost). Purchase costs, including principal and interest, for real property are unallowable in the absence of specific statutory authority. Please seek grantor agency guidance if intending to enter these amounts under this category. Grantor agencies may require additional info be provided before proceeding and/or incurring costs and may be subject to additional requirements and reviews. If N/A or unallowable under the program do not include. Any 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 may be included in this category. However, the justification for 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 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 (own, lease); clearly show the computation, and provide any info to support the amount requested. Any cost above the allowed amount, per regulations, is the responsibility of the NFE. Do not include costs of third-party renting or leasing real property and equipment since they should be under the "Contractual" category. If not applicable, leave blank.</p>

Field Number	Field Name	Required or Optional	Information
6-i.	Total Direct Charges (sum of 6a – 6h)	Required	Sum of 6a – 6h. If using electronic form, these numbers are auto-calculated.
6-j.	Indirect Charges	Optional	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.
6-k.	TOTALS (sum of 6i and 6j)	Required	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.

Field Number	Field Name	Required or Optional	Information
7.	Program Income	Optional	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.
-	SECTION C – NON-FEDERAL RESOURCES	-	-
8-a.	(a) Grant Program	Required	Name of the grant program from which funds will be derived. Defaults to the corresponding program name in section A and may be overwritten if called for by the instructions for the Notice of Funding Opportunity.
8-b.	(b) Applicant Contribution for Non-Federal Resources	Optional	Enter resources provided by the applicant for the selected program. If not applicable, leave blank.
8-c.	(c) State Contribution for Non-Federal Resources	Optional	Enter resources provided by one or more states for the selected program. If not applicable, leave blank.
8-d.	(d) Other Sources of Contribution for Non-Federal Resources	Optional	Enter resources provided by the other sources (e.g. donors) for the selected program. If not applicable, leave blank.
8-e.	(e) Total of Non-Federal Resources for Grant Program sum of line (a) through (d)	Required	Total Sum of 8(b) through 8(d).

Field Number	Field Name	Required or Optional	Information
12-b. thru 12-e.	Total (sum of lines 8-11)	Required	Total for each column. If using electronic form, these numbers are auto-calculated.
-	SECTION D – FORECASTED CAST NEEDS	-	-
13.	Federal Total for 1 st Year	Required	Sum of Federal 1 st Quarter – 4 th Quarter Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.
	Federal Forecasted Cash Needs for 1 st Quarter	Optional	Enter the forecasted cash needs from federal sources for the first quarter of the first program year. If not applicable, leave blank.
	Federal Forecasted Cash Needs for 2 nd Quarter	Optional	Enter the forecasted cash needs from federal sources for the second quarter of the first program year. If not applicable, leave blank.
	Federal Forecasted Cash Needs for 3 rd Quarter	Optional	Enter the forecasted cash needs from federal sources for the third quarter of the first program year. If not applicable, leave blank.
	Federal Forecasted Cash Needs for 4 th Quarter	Optional	Enter the forecasted cash needs from federal sources for the fourth quarter of the first program year. If not applicable, leave blank.
14.	Federal Total for 1 st Year	Required	Sum of Federal 1 st Quarter – 4 th Quarter Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.
	Non-Federal Forecasted Cash Needs for 1 st Quarter	Optional	Enter the forecasted cash needs from federal sources for the first quarter of the first program year. If not applicable, leave blank.
	Non-Federal Forecasted Cash Needs for 2 nd Quarter	Optional	Enter the forecasted cash needs from federal sources for the second quarter of the first program year. If not applicable, leave blank.

Field Number	Field Name	Required or Optional	Information
	Non-Federal Forecasted Cash Needs for 3 rd Quarter	Optional	Enter the forecasted cash needs from federal sources for the third quarter of the first program year. If not applicable, leave blank.
	Non-Federal Forecasted Cash Needs for 4 th Quarter	Optional	Enter the forecasted cash needs from federal sources for the fourth quarter of the first program year. If not applicable, leave blank.
15.	TOTAL (sum of lines 13 and 14)	Required	Total for each column. If using electronic form, these numbers are auto-calculated.
	Total Forecasted 1st Year	Required	Total Sum of 1 st Year Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.
	Total Forecasted 1st Quarter	Optional	Total 1st Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.
	Total Forecasted 2nd Quarter	Optional	Total 2nd Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.
	Total Forecasted 3rd Quarter	Optional	Total 3rd Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.
	Total Forecasted 4th Quarter	Optional	Total 4th Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto-calculated.
-	SECTION E – BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT	-	-
16-a. (16-19)	(a) Grant Program	Required	Name of the grant program from which funds will be derived. Defaults to the corresponding program name in section A and may be overwritten if called for by the instructions for this funding opportunity.

Field Number	Field Name	Required or Optional	Information
-	FUTURE FUNDING PERIODS (YEARS)	-	-
16-b.	(b) First Future Funding Period (year)	Optional	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.
16-c.	(c) Second Future Funding Period (year)	Optional	Enter the estimated federal funds that will be required in the second funding year for the selected program.
16-d.	(d) Third Future Funding Period (year)	Optional	Enter the estimated federal funds that will be required in the third funding year for the selected program.
16-e.	(e) Forth Future Funding Period (year)	Optional	Enter the estimated federal funds that will be required in the fourth funding year for the selected program.
20.	Total (sum of lines 16 – 19)	Required	Total Sum of Estimated Federal Funds needed for balance of project per year. Auto-calculated.
-	SECTION F – OTHER BUDGET INFORMATION	-	-
21.	Direct Charges	Optional	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.
22.	Indirect Charges	Optional	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.
23.	Remarks	Optional	Provide any other explanations or comments deemed necessary.