Justification: Provide a breakdown of amounts and percentages that comprise fringe benefit costs, such as health insurance, FICA, retirement insurance, taxes, etc.

Travel-Line 6c: Enter total costs of all travel by employees of the project. Do not enter costs for consultant's travel.

Justification: Include the total number of traveler(s), total number of trips, destinations, number of days, transportation costs and subsistence allowances. Except for Family Support Center renewal applications, travel costs to attend one national workshop in Washington, D.C. by the project director should be included.

Equipment-Line 6d: Enter the estimated total costs of all tangible, non-expendable personal property to be acquired by the project. Tangible, non-expendable personal property is that which has a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

Justification: Only equipment required to conduct the project may be purchased with Federal funds. The applicant organization or its subgrantees must not have such equipment, or a reasonable facsimile, available for use in the project. The justification also must contain plans for future use or disposal of the equipment after the project ends. An applicant may use its own definition of non-expendable personal property, provided that such a definition would at least include all tangible personal property as defined above. (See Line 21 for additional requirements).

Supplies-Line 6e: Enter the total costs of all tangible personal property (supplies) other than that included on line 6d.

Justification: Specify general categories of supplies and their costs.

Contractual-Line 6f: Enter the total costs of all contracts: (1) procurement contracts (except those which belong on other lemires such as equipment, supplies, etc.) and (2) contracts with secondary recipient organizations including delegate agencies and specific project(s) or businesses to be financed by the applicant.

Justification: If available at the time of application, attach a list of contractors, indicating the names of the organizations, the purposes of the contracts, the estimated dollar amounts, and selection process of the awards as part of the budget justification. Also provide back-up documentation identifying the name of contractor, purpose of contract, and major cost elements.

Note: Whenever the applicant/grantee intends to delegate part of the program to

another agency, thus entering into an interagency agreement, the applicant/grantee must submit Sections A and B of this Form SF–24A, completed for each delegate agency by agency title, along with the required supporting information referenced in the applicable instructions. The total costs of all such agencies will be part of the amount shown on Line 6f. Free and open competition is encouraged for any procurement activities planned using ACF grant funds. Prior approval is required when applicants anticipate procurements that will exceed \$25,000 are requesting an award without competition.

The applicant's procurement procedures should outline the type of advertisement appropriate to the nature and anticipated value of the contract to be awarded. Advertisements are typically made in city, regional and local newspapers; trade journals; and/or through announcements by professional associations.

Construction-Line 6g: New construction costs are not permitted under this program. This line may be used for renovation costs.

Other-Line 6h: Enter the estimated total of all other costs. Such costs, where applicable, may include, but are not limited to, insurance, food, medical and dental costs (noncontractual), space and equipment rentals, printing and publication, computer use, training costs including tuition, training service costs including wage payments to individuals and supportive service payments, and staff development costs.

Indirect Charges-Line 6j: Enter the total amount of indirect costs. This line generally should be used only when the applicant currently has an indirect cost rate approved by the Department of Health and Human Services or other Federal agency. With the exception of local governments, applicants should enclose a copy of a current rate agreement negotiated with a Federal agency other than the Department of Health and Human Services. If the applicant organization is renegotiating a rate, it should immediately upon notification that an award will be made, develop a tentative indirect cost rate proposal based on its most recently completed fiscal year in accordance with the principles set forth in the pertinent DHHS Guide for Establishing Indirect Cost Rates, and submit it to the appropriate DHHS Regional Office.

It should be noted that when an indirect cost rate is requested, those costs included in the indirect cost pool should not be also charged as direct costs to the grant.

Total-Line 6k: Enter total amounts of lines 6i and 6j.

Program Income-Line 7: Enter the estimated amount of income, if any,

expected to be generated from this project. Separately show expected program income generated from OCS support and income generated from other mobilized funds. Do not add or subtract this amount from the budget total. Show the nature and source of income in the program narrative statement.

Justification: Describe the nature, source and anticipated use of program income in the Program Narrative Statement.

Section C-Non-Federal Resources

This section is to record the amounts of "non-Federal" resources that will be used to support the project. Provide a brief explanation, on a separate sheet, showing the type of contribution, broken out by Object Class Category, and whether it is cash or third-party inkind. The firm commitment of these funds should be documented and submitted with the application in order to be given full credit in the review criteria.

Justification: Describe all non-Federal resources including third-party, cash and/or in-kind contributions. Except in unusual situations, this documentation should be in the form of letters of commitment from the organization(s)/individuals from which funds will be received.

Grant Program-Line 8. Grant Program. Column (a): Enter the project title. Column (b): Enter the amount of cash or donations to be made by the applicant.

Column (c): Enter the other contribution.

Column (d): Enter the amount of cash and third-party, in kind contributions to be made from all other sources.

Column (e): Enter the total of columns (b), (c), and (d).

Grant Program-Lines 9, 10, and 11 should be left blank.

Grant Program-Line 12. Carry the total of each column of Line 8, (b) through (e). The amount in Column (e) should be equal to the amount on Section A, Line 5, column (f).

Section D-Forecasted Cash Needs

Federal-Line 13. Enter the amount of Federal (OCS) cash needed for this grant, by quarter, during the first 17-month budget period for Family Support Center Demonstration applications. For Gateway Demonstration grants, enter the amount of Federal (OCS) cash needed for this grant, by quarter, during the first 12-month budget period.

Non-Federal-Line 14. Enter the amount of cash from all other sources needed by quarter during the first year.