

in-kind and should not be combined with cash contributions. Examples include volunteered time and use of facilities to hold meetings or conduct project activities. A third form of non-Federal match, is projected program income derived from activities of the grant such as participant fees and sale of publications. Only program income which is to be used as part of the qualifying match should be shown here. (see Form 424, Part B and the narrative budget justification instructions below for how to show program income which is not designated as qualifying non-Federal match.

*Item 16.* Preprinted on form.

*Item 17.* This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes.

*Item 18.* To be signed by an authorized representative of the applicant organization. A document attesting to that sign-off authority must be on file in the applicant's office.

## 2. SF 424A—Budget Information

This form (SF424A) is designed to apply for funding under more than one grant program; thus, for purposes of this AoA program, most of the budget item columns/blocks are superfluous and should be regarded as not applicable. The applicant should consider and respond to only the budget items for which guidance is provided below. Section A—Budget Summary and Section B—Budget Categories should include both Federal and non-Federal funding for the proposed project covering (1) the total project period if that period is 17 months or less or (2) the first 12 months if the project period is for 24, 36, or 48 months.

*Section A—Budget Summary.* On line 5, enter total Federal Costs in column (e) and total non-Federal Costs (including third party in-kind contributions but not program income) in column (f). Enter the total of columns (e) and (f) in column (g).

*Section B—Budget Categories.* Use only the last column under Section B, namely the column headed Total (5), to enter the total requirements for funds (combining both the Federal and non-Federal shares) by object class category. Do not include the in-kind (third party) match contributions shown in Item 15 on the face sheet of Form 424.

A separate budget justification should be included which shows the breakdown of budget cost items by Federal, non-Federal, and total funds and which fully explains and justifies each of the major budget items:

personnel, travel, other, etc., as outlined below. Non-Federal funds shown as a separate column in the budget line item portion of the justification is limited to cash match contributions (see instructions for item 15 on the face sheet of the 424 Form). Third party in-kind contributions and program income designated as non-Federal match contributions should be justified below the budget line items.

All budget line and non-cash match justifications must identify both the purpose and basis of dollar estimation. Formulas for application of approved indirect cost rates must be explained. All entries for item 15 on the 424 face sheet and Part B must be described in the justification. The complete budget justification should not exceed four typed pages and should immediately follow the SF 424 forms.

*Line 6a—Personnel:* Enter total costs of salaries and wages of applicant/grantee staff. Do not include the costs of consultants, which should be included under 6h—Other.

*Justification:* Identify the principal investigator or project director, if known. Specify the key staff, their titles, and time commitments in the budget justification.

*Line 6b—Fringe Benefits:* Enter the total costs of fringe benefits unless treated as part of an approved indirect cost rate.

*Justification:* Provide a break-down of amounts and percentages that comprise fringe benefit costs, such as health insurance, FICA, retirement insurance, etc.

*Line 6c—Travel:* Enter total costs of out-of-town travel (travel requiring per diem) for staff of the project. Do not enter costs for consultant's travel or local transportation.

*Justification:* Include the total number of trips, destinations, length of stay, transportation costs and subsistence allowances.

*Line 6d—Equipment:* Enter the total costs of all equipment to be acquired by the project. For state and local governments, including Federally recognized Indian Tribes, "equipment" is non-expendable tangible personal property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. For all other grantees, the threshold for equipment is \$500 or more per unit.

*Justification:* Equipment to be purchased with Federal funds must be justified as necessary for the conduct of the project. The equipment, or a reasonable facsimile, must not be otherwise available to the applicant or its sub-grantees. The justification also must contain plans for the use or

disposal of the equipment after the project ends.

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

*Line 6f—Contractual:* Enter the total costs of all contracts, including (1) procurement contracts (except those which belong on other lines such as equipment, supplies, etc.) and, (2) contracts with secondary recipient organizations including delegate agencies.

Also include any contracts with organizations for the provision of technical assistance. Do not include payments to individuals on this line.

*Justification:* Attach a list of contractors indicating the name of the organization, the purpose of the contract, and the estimated dollar amount. If the name of the contractor, scope of work, and estimated costs are not available or have not been negotiated, indicate when this information will be available. Whenever the applicant/grantee intends to delegate a substantial part (one-third, or more) of the project work to another agency, the applicant/grantee must provide a completed copy of Section B, Budget Categories for each contractor, along with supporting information.

*Line 6g—Construction:* Leave blank since new construction is not allowable and Federal funds are rarely used for either renovation or repair.

*Line 6h—Other:* Enter the total of all other costs. Such costs, where applicable, may include, but are not limited to: insurance, medical and dental costs; noncontractual fees and travel paid directly to individual consultants; local transportation (all travel which does not require per diem is considered local travel); space and equipment rentals; printing and publication; computer use; training costs, including tuition and stipends, training service costs including wage payments to individuals and supportive service payments; and staff development costs.

*Line 6i—Total Direct Charges:* Show the totals of Lines 6a through 6h.

*Line 6j—Indirect Charges:* Enter the total amount of indirect charges (costs), if any. If no indirect costs are requested, enter "none." Indirect charges may be requested if: (1) The applicant has a current indirect cost rate agreement approved by the Department of Health and Human Services or another Federal agency; or (2) the applicant is a State or local government agency. Applicants other than state and local governments are requested to enclose a copy of this agreement. Local and state governments