

## Grants.gov Form Instructions

| Form Identifiers    | Information                                                 |
|---------------------|-------------------------------------------------------------|
| Agency Owner        | Grants.gov                                                  |
| Form Name           | Budget Information for Construction Programs (SF-424C) V2.0 |
| OMB Number          | 4040-0008                                                   |
| OMB Expiration Date | 06/30/2028                                                  |

## Form Field Instructions

| Field Item | Field Name                                        | Required or Optional | Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------|---------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.         | Administration and legal expenses                 | Optional             | <p>a. Total Cost of Administrative and legal expenses. This may include administrative expenses, attorney's fees, court costs, and/or other related expenses, directly associated with the allowable activity. Costs incurred related, but not limited to, criminal and civil proceedings, claims, appeals, and other infringements are unallowable. For more information regarding allowability, please see grantor agency regulations (e.g., 2 CFR 200.435; 45 CFR 75.435).</p> <p>b. Costs Not Allowable for Participation in Administration and Legal Expenses.</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</p> |
| 2.         | Land, structures, rights-of-way, appraisals, etc. | Optional             | <p>a. Total Cost of Land, structures, rights- of-way, appraisals, etc.</p> <p>b. Costs Not Allowable for Participation in Land, structures, rights-of-way, appraisals, etc.</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov</p>                                                                                                                                                                                                                                                                                                                                                                                          |
| 3.         | Relocation expenses and payments                  | Optional             | <p>a. Total Cost of Relocation expenses and payments</p> <p>b. Costs Not Allowable for Participation in Relocation expenses and payments</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov</p>                                                                                                                                                                                                                                                                                                                                                                                                                             |

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| 4. | Architectural and engineering fees | Optional | <p>a. Total Cost of Architectural and engineering fees. Architect-engineer services includes professional services of an architectural or engineering nature, as defined by State law, if applicable, that are required to be performed or approved by a person licensed, registered, or certified to provide those services; and, professional services of an architectural or engineering nature performed by contract that are associated with research, planning, development, design, construction, alteration, or repair of real property." For more information, please see grantor agency regulations (e.g., 48 CFR 2.101).</p> <p>b. Costs Not Allowable for Participation in Architectural and engineering fees.</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</p> |
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| 5 .        | Other architectural and engineering fees | Optional             | <p>a. Total Costs of Other Architectural and engineering fees. This means those other professional services of an architectural or engineering nature, or incidental services, that members of the architectural and engineering professions (and individuals in their employ) may logically or justifiably perform, including studies, investigations, surveying and mapping, tests, evaluations, consultations, comprehensive planning, program management, conceptual designs, plans and specifications, value engineering, construction phase services, soils engineering, drawing reviews, preparation of operating and maintenance manuals, and other related services. For more information, please see grantor agency regulations (e.g., 48 CFR 2.101).</p> <p>b. Costs Not Allowable for Participation in Other Architectural and engineering fees.</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</p> |
| 6 .        | Project inspection fees                  | Optional             | <p>a. Total Cost of Project inspection fees, including municipal inspection fees, and other required professional or inspection fees.</p> <p>b. Costs Not Allowable for Participation in Project Inspection fees.</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 7 .        | Site work                                | Optional             | <p>a. Total Cost of Site work</p> <p>b. Costs Not Allowable for Participation in Site work</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

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| 8<br>. | Demolition and removal | Optional | <ul style="list-style-type: none"> <li>a. Total Cost of Demolition and removal</li> <li>b. Costs Not Allowable for Participation in Demolition and removal</li> <li>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9<br>. | Construction           | Required | <ul style="list-style-type: none"> <li>a. Total Cost of Construction and Major Renovation. 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&amp;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&amp;R, i.e., a major renovation threshold, for the entire project period per parcel. Please seek grantor agency guidance if you need more information.</li> <li>b. Costs Not Allowable for Participation in Construction and Major Renovation.</li> <li>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</li> </ul> |

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| 10. | Equipment | Optional | <p>a. Total Cost of Equipment. "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 non-Federal entity'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).</p> <p>b. Costs Not Allowable for Participation in Equipment.</p> <p>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</p> |
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| 11.        | Miscellaneous                   | Optional             | <ul style="list-style-type: none"> <li>a. Total Cost of Miscellaneous</li> <li>b. Costs Not Allowable for Participation in Miscellaneous</li> <li>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 12.        | SUBTOTAL<br>(sum of lines 1-11) | Required             | <ul style="list-style-type: none"> <li>a. Sum of lines 1-11 for Total Costs</li> <li>b. Sum of lines 1-11 for Costs Not Allowable for Participation</li> <li>c. Sum of lines 1-11 for Total Allowable Costs (Columns a-b) Calculated automatically if submitted via Grants.gov</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 13.        | Contingencies                   | Optional             | <ul style="list-style-type: none"> <li>a. Total Cost of Contingencies. Contingency is that part of a budget estimate of future costs (typically of large construction projects or other items as approved by the grantor agency) which is associated with possible events or conditions arising from causes the precise outcome of which is indeterminable at the time of estimate, and that experience shows will likely result, in aggregate, in additional costs for the approved activity or project. Some grantor agencies may limit contingencies to a specific percentage of the construction costs before bids are received and must be reduced after the contract has been awarded. For more information, please see the grantor agency requirements (e.g., 2 CFR §§200.403 - 200.405, and 200.433; 45 CFR §§75.403 - 75.405, and 75.433) and/or seek guidance from the grantor agency.</li> <li>b. Costs Not Allowable for Participation in Contingencies.</li> <li>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</li> </ul> |

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| 14. | SUBTOTAL                                    | Required | <ul style="list-style-type: none"> <li>a. Sum of lines 12-13 for Total Cost</li> <li>b. Sum of lines 12-13 for Costs Not Allowable for Participation</li> <li>c. Sum of lines 12-13. Calculated automatically if submitted via Grants.gov</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 15. | Project program income                      | Optional | <ul style="list-style-type: none"> <li>a. Total Cost of Project (program) income. 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).</li> <li>b. Costs Not Allowable for Participation in Project (program) income.</li> <li>c. Total Allowable Costs (Columns a-b). Calculated automatically if submitted via Grants.gov.</li> </ul> |
| 16. | TOTAL PROJECT COSTS (subtract #15 from #14) | Required | <ul style="list-style-type: none"> <li>a. Total Cost of Total Project Costs</li> <li>b. Total of Costs Not Allowable for Participation</li> <li>c. Total Allowable Costs Calculated automatically if submitted via Grants.gov</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Field Item | Field Name                                                                                            | Required or Optional | Information                                                                |
|------------|-------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------|
| 17.        | Federal assistance requested, calculate as follows:<br>(Consult Federal agency for Percentage share.) | Required             | Enter eligible costs from line 16c. Multiply x Federal percentage share %. |