2. SF-424A PREPARATION

Applicants must review these instructions to ensure the form is completed correctly. This will reduce the likelihood that the form will need to be returned for correction and potentially delay execution of any resultant agreement.

SECTION A – BUDGET SUMMARY			
Column	**Field Name**	**Form SF-424A Instructions (V1.0)**	**FPAC Agency Guidance**
1(a)	Grant Program Function or Activity	Enter the name of the activity or function. At least one is required.	FPAC agencies do not require the project budget be broken down into separate programs, functions, or activities on this form. That level of detail, if desired, is reserved for the Budget Narrative which is a related, but separate document. Enter "Federal" in 1(a) and, if cost-share/match is required, enter "Non-Federal" in 2(a). Leave the remaining rows blank.
1(b)	Catalog of Federal Domestic Assistance Number	Enter the Catalog of Federal Domestic Assistance Number. At least one is required.	If not automatically populated, leave blank. Leave the remaining rows blank.
1(c-d)	Estimated Unobligated Funds: Federal and Non-Federal	For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of 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 (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of the amounts in Columns (e) and (f). For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or	Leave all rows of columns (c) and (d) blank.

		decrease of federal funds and enter in Column (f) the amount of the increase or decrease of non-federal funds. In Column (g) enter the new total budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (go) should not equal the sum of the amounts in Columns (e) and (f). Conditionally required.	
1(e)	New or Revised Budget: Federal	For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of 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 (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of the amounts in Columns (e) and (f). For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of federal funds and enter in Column (f) the amount of the increase or decrease of non-federal funds. In Column (g) enter the new total budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of the amounts in Columns (e) and (f). Conditionally required.	Enter the total amount of the Federal funds requested in Row 1, column (e). Leave the remaining rows column (e) blank. This amount must be consistent with the amount in Block 18a of the SF-424.
1(f)	New or Revised Budget: Non-Federal	For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).	Enter the total amount of the required Non-Federal cost share/match, if applicable, in Row 2, column (f) and leave the remaining rows of column (f) blank. This amount must be consistent with the total amount of Blocks 18b through 18f of the SF-424.

		For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency. Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of the amounts in Columns (e) and (f). For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of federal funds and enter in Column (f) the amount of the increase or decrease of non-federal funds. In Column (g) enter the new total budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (go) should not equal the sum of the amounts in Columns (e) and (f). Conditionally required.	
1(g)	Total	Total for Row 1(a) – 1(f). If using electronic form, these numbers are auto calculated. Required.	This auto-calculates and must be consistent with the total amount in Block 18(a) of the SF424.
5	Totals	Total for each column. IF using electronic form, these numbers are auto calculated. Required.	This auto-calculates. Block 5(g) is the total proposed application budget.
SECTION B – BUDGET CATEGORIES			
6(1-2)	Grant Program Function or Activity 1 - 2	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,	The form will auto-populate "Federal" in the heading of Column 1. See the Budget Narrative Guidance https://www.fpacbc.usda.gov/about/grants-and-agreements/apply-to-a-funding-opportunity/index.html for guidance on what types of costs to include in each category. The form will auto-populate "Non-Federal" in the heading of Column 2. See the Budget Narrative Guidance https://www.fpacbc.usda.gov/about/grants-and-

		or Activity is pre-populated by the Grant Program Function or Activity from column (A) in Section A – Budget Summary. Required.	agreements/apply-to-a-funding-opportunity/index.html for guidance on what types of costs to include in each category.
6(3-4)	Grant Program Function or Activity 3 - 4	In the column headings (3) through (4), enter the titles of the same programs, functions, and activities shown on Lines 3-4, 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. Required.	Leave all rows of this entire column blank.
6(a)	Personnel	Enter funds required for purpose/column heading from the selected program. If not applicable, leave blank. Optional.	Refer to Budget Narrative Guidance. This is an attachment to the NFO or is available at https://www.fpacbc.usda.gov/about/grants-and-agreements/apply-to-a-funding-opportunity/index.html.
6(b)	Fringe Benefits		
6(c)	Travel		
6(d)	Equipment		
6(e)	Supplies		
6(f)	Contractual		
6(g)	Construction		
6(h)	Other		
6(i)	Total Direct Charges (sum of 6(a) thru 6(h))	Sum of 6(a) thru 6(h). If using electronic form, these numbers are auto calculated. Required.	This auto-calculates.
6(j)	Indirect Charges	Enter the amount of indirect costs. If not applicable, leave blank. Optional.	Refer to Budget Narrative Guidance, which is included as an attachment to the NFO or is available at https://www.fpacbc.usda.gov/about/grants-and-agreements/apply-to-a-funding-opportunity/index.html .

6(k)	TOTALS (sum of 6(i) thru 6(j))	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. Required.	Row 6(k) of Columns (1) and (2) will auto-populate; all other columns should be blank. The total must be consistent with the Federal total in Section A (row 5 columns (e) and (f). All costs must comply with the cost principles of 2 CFR Part 200, Subpart E – Cost Principles. All costs must be allowable (2 CFR 200.403), allocable to the agreement (2 CFR 200.405), and reasonable in amount (2 CFR 200.404).
7	Program Income	Enter the estimated amount of total income, if any, expected to be generated from this project. If not applicable, leave blank. Optional.	If your project does not expect program income to be generated, leave this blank. Program income (see 2 CFR 200.1) means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in § 200.307(f). Program income includes but is not limited to income from fees for services performed, the use or rental or real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. This is the amount expected but may not necessarily be what is achievable under a resultant agreement.
SECTION C – NON-FEDERAL RESOURCES			
8(a)	Grant Program Function or Activity 1	Name of the grant program from which funds will be derived. Defaults to the corresponding program name in section A; but may be overwritten if called for by the instructions for this funding opportunity. Required.	This will auto-populate.
8(b-d)	Grant Program Function or Activity 2 - 4	Enter resources provided by the applicant for the selected program. If not applicable, leave blank. Optional.	Leave blank.

8(e)	(e) Total of Non-Federal Resources for Grant Program sum of line (a) through (d)	Total Sum of 8(b) thru 8(d). Required.	Leave blank.
12(b) thru 12(e)	Total (sum of lines 8-11)	Total for each column. If using electronic form, these numbers are auto calculated. Required.	
SECTION D – FORECASTED CASH NEEDS			
13	Federal Total for 1st Year	Sum of Federal 1st Quarter – 4th Quarter Forecasted Cash Needs. If using electronic form, these numbers are auto calculated. Required.	Per agency guidance leave blank.
	Federal Forecasted Cash Needs for 1st Quarter – 4th Quarter	Enter the forecasted cash needs from federal sources for each quarter of the first program year. If not applicable, leave blank. Optional.	Leave blank.
14	Non-Federal for 1st Year	Sum of Non-Federal 1st Quarter – 4th Quarter Forecasted Cash Needs. If using electronic form, these numbers are auto calculated. Required.	Per agency guidance leave blank.
	Non-Federal Forecasted Cash Needs for 1st Quarter – 4th Quarter	Enter the forecasted cash needs from non-federal sources for each quarter of the first program year. If not applicable, leave blank. Optional.	Leave blank.
15	TOTAL (sum of lines 13 and 14)	Total for each column. If using electronic form, these numbers are auto calculated. Required.	Per agency guidance leave blank.
	Total Forecasted 1st Year	Total Sum of 1st Year Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto calculated. Required.	
	Total Forecasted 1st Quarter – 4th Quarter	Total each Quarter Federal and Non-Federal Forecasted Cash Needs. If using electronic form, these numbers are auto calculated. Optional.	Leave blank.
SECTION E – BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT			
16(a)	Grant Program	Name of the grant program from which funds will be derived. Defaults to the corresponding program name in section A; but may be	This will auto-populate.

		overwritten if called for by the instructions for this funding opportunity. Required.	
16(b-d)	First Future Funding Period (year) – Third Future Funding Period (year)	Enter the estimated federal funds that will be required in each of the additional funding years for the selected program. Optional.	Leave blank.
16(e)	Fourth Future Funding Period (year)	Enter the estimated federal funds that will be required in the fourth funding year for the selected program. Optional.	Leave blank.
20	Total (sum of lines 16-19)	Total Sum of Estimated Federal Funds needed for balance of project per year. Auto calculated. Required.	Leave blank.
SECTION F – OTHER BUDGET INFORMATION			
21	Direct Charges	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.	Leave blank.
22	Indirect Charges	Enter the type of indirect rate (provisional, predetermined, final or fixed) 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	Provide any other explanations or comments deemed necessary.	

ATTACHMENT 1: SF424A SAMPLE

BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006
Expiration Date: 02/28/2022

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Federal		$	$	$ 113,850.00	$	$ 113,850.00
2. Non-Federal					38,500.00	38,500.00
3.						
4.						
5. Totals		$	$	$ 113,850.00	$ 38,500.00	$ 152,350.00

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY (1) Federal	(2) Non-Federal	(3)	(4)	Total (5)
a. Personnel	$ 80,000.00	$ 28,000.00	$	$	$ 108,000.00
b. Fringe Benefits	20,000.00	7,000.00			27,000.00
c. Travel	3,000.00				3,000.00
d. Equipment					
e. Supplies	500.00				500.00
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a-6h)	103,500.00	35,000.00			$ 138,500.00
j. Indirect Charges	10,350.00	3,500.00			$ 13,850.00
k. TOTALS (sum of 6i and 6j)	$ 113,850.00	$ 38,500.00	$	$	$ 152,350.00
7. Program Income	$	$	$	$	$

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e)TOTALS
8. Federal	$	$	$	$
9. Non-Federal				
10.				
11.				
12. TOTAL (sum of lines 8-11)	$	$	$	$

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$	$	$	$	$
14. Non-Federal	$				
15. TOTAL (sum of lines 13 and 14)	$	$	$	$	$

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (YEARS)			
	(b)First	(c) Second	(d) Third	(e) Fourth
16. Federal	$	$	$	$
17. Non-Federal				
18.				
19.				
20. TOTAL (sum of lines 16 - 19)	$	$	$	$

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:

22. Indirect Charges:

23. Remarks: