

Supplemental Instructions for Use when Completing SF424A, BUDGET FORM

Section A Budget Summary:

- Column (a) – Grant Program Function or Activity
 - If applying for B-WET Program in Monterey Bay watershed enter “Marine Sanctuary Program”
 - If applying for B-WET Program in the Hawaiian Islands, enter “Coastal Services Center”
- Column (b) – The Catalog of Federal Domestic Assistance Number
 - If applying for B-WET Program in Monterey Bay watershed, enter 11.429
 - If applying for B-WET Program in the Hawaiian Islands, enter 11.473
- Columns (c) & (d) – Unobligated Funds
 - Leave blank (these are funds from an existing award that the grantee wants to carry over into the next budget cycle).
- Columns (e), (f), & (g) – New or Revised Budget
 - (e) Federal Share – funds requested through this grant
 - (f) Non-Federal Share – matching funds
 - (g) Total Funds – (e) + (f)

Section B - Budget Categories:

- Row (a) through (i): Object Class Categories (for definitions of each object class category, please refer to the Budget Categories Definition document)
 - These reflect the total costs of the project for each “Object Class Category”(Personnel, Fringe Benefits, etc). Both Federal and non-Federal shares should be separately categorized by the object class categories. Write in Federal or Non-Federal in the correct column (e.g. Column (3) Federal, Column (4) Non-Federal)
- Row (j): Indirect charges
 - Indirect costs are essentially overhead costs for basic operational functions (e.g., lights, rent, water, insurance) that are incurred for common or joint objectives and therefore cannot be identified specifically within a particular project. Indirect costs can only be included in the budget if you have an established indirect cost rate with the Federal government. Contact a Grants Officer (301-713-0922) to obtain an established rate. For this solicitation, the Federal share of the indirect costs may not exceed 25 percent of the total proposed direct costs. If you have an approved indirect cost rate above 25 percent of the total proposed direct cost, you may use the amount above the 25-percent level up to the negotiated rate as part of the non-Federal share. You must include a copy of your current, approved, negotiated indirect cost agreement with the Federal government with your application.
- Row (k): Totals
 - Should be the same as the totals in Section A.
 - Don’t forget to total columns (3) – (4) in column (5).
 - All costs listed under this section must be addressed in the Budget detail and narrative submitted with the application. Remember: all non-Federal

contributions, cost sharing or match, must have the same level of budget detail as the Federal share.

- Line (7) – Program Income
 - If there will be income, identify the estimated amount on line 7.

Section C - Non-Federal Resources:

- Column (a): Grant Program
 - If applying for B-WET Program in Monterey Bay watershed enter “Marine Sanctuary Program”
 - If applying for B-WET Program in the Hawaiian Islands, enter “Coastal Services Center”
 - List non-Federal funding identified in Section A. Specify non-Federal costs by source of funds - applicant, state, other sources (i.e., non-Federal third party contributions).

Section D – Forecasted Cash Needs:

- Complete this section for the current year of funds only. Breakdown Federal and non-Federal cash needs by Quarter.

**Section E – Budget Estimates for Federal Funds Needed for Balance of the Project:
For applicants submitting proposals with intent to continue beyond one year.**

- List Federal funding estimates for future funding periods/years. NOTE: Funding Periods are for subsequent fiscal years- i.e., column (b) “First” would actually represent next year’s funding of the project.

Section F – Other Budget Information:

- Direct charges: use this space to explain amounts for unusual line item costs.
- Indirect charges: use this space to list the indirect cost rate, type of rate (i.e., provisional, fixed, etc.), and the base amount (direct costs to which the rate applies) used to calculate the applicant’s total indirect cost expense and/or add other comments.