

Instructions for the SF-424A

U.S. Fish and Wildlife Service

International Affairs

These supplemental instructions, as well as the Sample SF-424A, are provided to clarify how this form should be completed. For new applications, the SF-424A is required and should reflect the cumulative amount for the entire period of performance.

For amendment applications, the SF-424A is only required if the amount requested has changed since the original award was issued or if the original SF-424A did not have the cumulative amount for the entire period of performance.

Section A – Budget Summary

Item/Row 1

- **Grant Program Function or Activity (a):** Enter “USFWS Contributed”
- **Catalog of Federal Domestic Assistance Number (b):** Enter the Assistance Listing number (formerly known as the CFDA number) for the Federal program you are applying to (e.g., 15.645).
- **Estimated Unobligated Funds (c) and (d):** Leave blank.
- **New or Revised Budget (e) and (f):**
 - **Federal (e):**
 - *New applicants:* Enter the total cumulative amount of Federal funds that you are requesting from the Federal program for the full period of performance of the application.
 - *Incremental funding request for multiyear awards:* Enter the total cumulative amount ONLY IF different from the original request OR if the original request did not include all years of funding.
 - *Supplemental funding requests:* Enter the new total cumulative amount for the award (i.e., original award amount plus the amount being requested).
 - **Non-federal (f):** Leave blank.
- **Total (g):** This will auto-populate.

Item/Row 2

- **Grant Program Function or Activity (a):** Enter “Applicant Contributed”
- **Catalog of Federal Domestic Assistance Number (b):** Enter the CFDA number for the Federal program you are applying to (e.g., 15.645).
- **Estimated Unobligated Funds (c) and (d):** Leave blank.
- **New or Revised Budget (e) and (f):**
 - **Federal (e):** Leave blank.
 - **Non-federal (f):**
 - *New applicants:* Enter the total cumulative amount of non-Federal funds that you are requesting from the Federal program for this application.

- *Continuing the grant program applications*: Enter the total cumulative amount ONLY IF different from the original request OR if the original request did not include all years of funding.
 - *Supplemental grants and changes*: Enter the new total cumulative amount of non-Federal funds.
- **Total (g)**: This will auto-populate.

Section B – Budget Categories

Item 6, column (1)

- Enter the total requirements for Federal contributed funds by object class categories for the award. Totals will auto-populate.

Item 6, column (2)

- Enter the total requirements for non-Federal cost share funds by object class categories for the award. Totals will auto-populate.
 - Note: *Equipment* (item 6.d.) is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.
 - Note: *Indirect costs* (item 6.j.) must be calculated against the applicable direct cost base. If your organization has a Negotiated Indirect Cost Rate Agreement, refer to the agreement to determine your base. If claiming the 10% de minimis indirect cost rate, ensure this has been calculated correctly.
 - Starting with total direct costs (item 6.i.), calculate modified total direct costs (MTDC, see definition below). Then calculate indirect costs = MTDC * 10%. Total direct costs + indirect costs = total request amount.
 - *Modified Total Direct Cost* (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.
 - See definition above for Equipment.
 - Capital expenditures means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.
 - Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid

to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

Item 7

- Program income means gross income earned by the non-Federal entity (i.e., applicant or recipient) that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. This is rare for International Affairs programs and generally left blank.

Section C – Non-Federal Resources

Item 8

- Leave blank.

Item 9

- Enter the total non-Federal funding contributed to the award.

Section D – Forecasted Cash Needs

Item 13

- Enter the total amount of Federal funding required for each quarter during the first year of the award period. The Total for 1st Year will auto-populate.

Item 14

- Enter the total amount of non-Federal funding required for each quarter during the first year of the award period. The Total for 1st Year will auto-populate.

Item 15

- This will auto-populate.

Section E – Budget Estimates of Federal Funds Needed for Balance of the Project

Item 16

- If applicable, enter the total amount of **Federal** required for subsequent years of the award.
 - Column (b) should include the funds required for the first subsequent year of performance, i.e., the overall second year.
 - Column (c) is the second subsequent year or the overall third year.

Item 17

- If applicable, enter the total amount of **non-Federal** required for subsequent years of the award.
 - Column (b) should include the funds required for the first subsequent year of performance, i.e., the overall second year.
 - Column (c) is the second subsequent year or the overall third year.

Item 20

- This will auto-populate.

Section F – Other Budget Information

Item 21

- Enter the total amount of the Federal direct charges for the entire award (same as item 6.i. from Section B)

Item 22

- Enter the estimated amount of the base to which the indirect rate is applied and the total indirect expense (e.g., \$100,000 base, \$10,000 indirect; see Indirect Costs note from Section B).

Item 23

- Leave blank.