

## SF-424, APPLICATION FOR FEDERAL ASSISTANCE

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.

Item	Name	Instructions
1	Type of Submission	Select "Application" since this is first time your entity is applying for this funding opportunity.
2	Type of Application	Select "New" since this application is being submitted to an agency for the first time for this funding opportunity.
3	Date Received	Leave blank.
4	Applicant Identifier	Leave blank.
5a	Federal Entity Identifier	Leave blank.
5b	Federal Award Identifier	Leave blank.
6	Date Received by State	Leave blank.
7	State Application Identifier	Leave blank.
8a	Applicant Legal Name	Enter the legal name of applicant. This name must be consistent with the name as registered in the System for Award Management (SAM). If the name in SAM is not correct, update it.
8b	Applicant Employer/Taxpayer Identification Number (EIN/TIN)	Enter the EIN or TIN of applicant. This number must be consistent with the number in the applicant's SAM registration.
8c	Applicant Organizational DUNS	Enter the DUNS number of applicant. This number must be consistent with the number in the applicant's SAM registration. The DUNS number is a total of 13 digits. The first 9 are the basic DUNS number from SAM. The last four digits are reserved for a certain purpose and is usually "0000" for most applicants.
8d	Applicant Address	Enter the mailing address of applicant. This address must be consistent with the mailing address in the applicant's SAM registration.
8e	Applicant Organizational Unit	Not required.
8f	Applicant Contact Information	Provide the name and contact information of person to be contacted on matters involving this application. This does not necessarily need to be the person with authority to sign the application. It is just a point of contact for NRCS program and grants management staff to contact regarding questions with the application.
9	Type of Applicant 1	Select the type of entity the applicant is. This type must be consistent with the entity type listed in the applicant's SAM registration.
10	Name of Federal Agency	Enter "USDA-NRCS."
11	Catalog of Federal Domestic Assistance Number and Title	Enter "10.912" for the number and "Environmental Quality Incentives Program" for the title. <a href="https://www.cfda.gov/">https://www.cfda.gov/</a>
12	Funding Opportunity Number and Title	Enter the number and title stated in Grants.gov and on page 1 of the Full Announcement
13	Competition Identification Number and Title	Leave blank.
14	Areas Affected by Project (Cities, Counties, States, etc.)	Leave blank.
15	Descriptive Title of Applicant's Project	Enter the title of the project as it is stated in the proposal. This title will be used in any resultant grant agreement.

16a	Congressional District of Applicant	Enter the Congressional district based on the physical address of the applicant as listed in the applicant's SAM registration. District numbers can be found at <a href="http://www.house.gov/representatives/find/">http://www.house.gov/representatives/find/</a> .
16b	Congressional District(s) of Program/Project	Enter the Congressional district(s) for all districts affected by the program/project. Enter in the format: first 2 characters for state abbreviation and next 3 characters for the district number (e.g., "CA-005" for California 5th district, "NC-103" for North Carolina's 103 district). If all congressional districts in a state are affected, enter "all" for the district number (e.g., "MD-all" for all congressional districts in Maryland). If nationwide (i.e., all districts within all states are affected, enter "US-all"). Attach an additional list of program/project congressional districts, if needed. District numbers can be found at <a href="http://www.house.gov/representatives/find/">http://www.house.gov/representatives/find/</a> .
17a	Proposed Project Start Date	For the purposes of completing this form enter "TDB."
17b	Proposed Project End Date	This estimated end date. Since the actual end date of any resultant agreement is not known, calculate the end date based on a start date of no later than September 30, 2018. Also, keep in mind that any resultant agreement cannot have a performance period of greater than 3 years from the date the agreement is fully executed.
18a-g	Estimated Funding	Enter the amount of funding by organization including the Federal share, applicant share (if any), and any other sources of applicant funding, other than their own funds. <i>These values must be consistent with the values on the SF-424A, Budget Information, Sections A and C and the Budget Narrative.</i> <ol style="list-style-type: none"> <li>a. <u>Federal</u>: enter the amount of Federal funds being requested. The amount of funds requested cannot exceed 50% of the total of the applicant's share from all sources.</li> <li>b. <u>Applicant</u>: enter cost share/match being provided by the applicant itself. This includes the value of any in-kind contributions. Do not include cost share/match being provided by commitments from the sources listed below.</li> <li>c. <u>State</u>: enter the amount of any cost share/match being provided by a State government entity. This includes the value of any in-kind contributions.</li> <li>d. <u>Local</u>: enter the amount of any cost share/match being provided by a Local government entity. This includes the value of any in-kind contributions.</li> <li>e. <u>Other</u>: enter the amount of any cost share/match being provided by a source other than those listed above. This includes the value of any in-kind contributions.</li> <li>f. <u>Program Income</u>: enter the amount of program income (if any) used for meeting cost share/match requirements (see 2 CFR 200.80 and 200.307). For CIG, this is likely \$0.</li> <li>g. <u>Total</u>: enter the sum of all amounts. <i>This must equal the total proposed budget amounts above.</i></li> </ol>
19	Executive Order 12372	Select c. Program is not covered by E.O. 12372.
20	Federal Debt Delinquency	Select the applicable response as to whether or not the applicant is delinquent on any Federal debt.

21	Certification and Signature	Check the "I Agree" box and provide the name and contact information for the person who is authorized to submit the application on its behalf. The form will be electronically signed during the submission process on Grants.gov. This person should be different than the person in box 8f.
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**SF-424A, BUDGET INFORMATION**

Applicants must review these instructions and the attached sample 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.

<b>SECTION A – BUDGET SUMMARY</b>		
<b>Column</b>	<b>Name</b>	<b>Instructions</b>
(a)	Grant Program Function or Activity	This application only relates to a single Federal grant program (CIG). Additionally, the NRCS does not require the project budget be broken down into separate 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. Simply enter “Non-Federal” in Row 1 and “Federal” in Row 2. Leave the remaining rows blank.
(b)	Catalog of Federal Domestic Assistance Number	Enter the CFDA number from the notice of funding opportunity in Row 1 and 2. It is “10.912.” Leave the remaining rows blank.
(c)	Estimated Unobligated Funds: Federal	Leave this entire column blank.
(d)	Estimated Unobligated Funds: Non-Federal	Leave this entire column blank.
(e)	New or Revised Budget: Federal	Enter the total amount of the Federal cost share/match requested in Row 2 and 5, leave Row 1 blank. This amount must be consistent with the amount in Block 18a of the SF-424.
(f)	New or Revised Budget: Non-Federal	Enter the total amount of the Non-Federal cost share/match in Row 1 and 5, leave Row 2 blank. This amount must be consistent with the total amount of Blocks 18b through 18f of the SF-424.
(g)	Total	Enter the sum of Column (e) and (f) in Row 1 and 5. This is the total proposed agreement budget. This amount must be consistent with the total amount in Block 18g of the SF-424.

<b>SECTION B – BUDGET CATEGORIES</b>		
<b>Column</b>	<b>Name</b>	<b>Instructions</b>
(1)	Grant Program Function or Activity 1	The form auto-populates “Non-Federal” in the heading of Column 1. See the list of budget cost categories at the end of this table for guidance on what types of costs to include in each category. The total of Column 1 must be consistent with the Non-Federal total in Section A.
(2)	Grant Program Function or Activity 2	The form auto-populates “Federal” in the heading of Column 2. See the list of budget cost categories at the end of this table for guidance on what types of costs to include in each category. The total of Column 2 must be consistent with the Federal total in Section A.
(3)	Grant Program Function or Activity 3	Leave this entire column blank.
(4)	Grant Program Function or Activity 4	Leave this entire column blank.
(5)	Total	Enter the sum of each row in this column. The total amount for this row must equal the total proposed agreement budget, which must be consistent with the totals for each share in Section A.
		<i>All costs must comply with the cost principles of 2 CFR Part 200, Subpart E – Cost Principles. All costs for which reimbursement will be</i>

		<i>sought, must be allowable (2 CFR 200.403), allocable to the agreement (2 CFR 200.405), and reasonable in amount (2 CFR 200.404).</i>
	Personnel	<p>Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees of the applicant rendered during the period of performance under the Federal award. It includes, but not necessarily limited to the wages and salaries of its employees. Also, see 2 CFR 200.430, Compensation-Personal Services.</p> <p>Do not include the cost of fringe benefits in this category. Such costs must be listed in the “Fringe Benefit” category.</p> <p>Do not include the personnel cost of contractor’s or other organizations with which a contract or other agreement for their services exists. Those amounts must instead be listed under the “Contractual” category as part of the total value of the contract or agreement.</p> <p>Do not include the value of donated or volunteer services (third-party in-kind contributions of services) as it may <i>not</i> be charged to the Federal award either as a direct or indirect cost (2 CFR 200.434). However, the value of those services may be used to meet cost sharing/matching requirements (2 CFR 200.306).</p>
	Fringe Benefits	<p>Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Also, see 2 CFR 200.431, Compensation-Fringe Benefits.</p> <p>Do not include the fringe benefit cost of contractor’s or other organizations with which a contract or other agreement for their services exists. Those amounts must instead be listed under the “Contractual” category as part of the total value of the contract or agreement.</p>
	Travel	<p>Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. This only includes the travel costs directly incurred by employees of the applicant. Also, see 2 CFR 200.474, Travel Costs.</p> <p>Travel costs do not include the cost of renting a conference room for people who are in travel status. Instead, that type of cost should be included under the “Contractual” category.</p> <p>Travel costs incurred by a third-party under a contract or agreement with the applicant should instead listed under the “Contractual” category as part of the total value of the contract or agreement.</p>
	Equipment	<p>The common dictionary definition or common use of the term “equipment” does not apply to financial assistance agreements. Consequently, property that might otherwise normally be considered equipment, might actually be considered “supplies” as defined by 2 CFR 200.94.</p> <p>“Equipment” 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</p>

		<p>statement purposes, or \$5,000. See also §§200.12 Capital assets, 200.20 Computing devices, 200.48 General purpose equipment, 200.58 Information technology systems, 200.89 Special purpose equipment, and 200.94 Supplies” (2 CFR 200.33).</p> <p>Include the cost of all equipment acquired under the agreement in this budget category.</p> <p>Do not include the value of third-party in-kind contributions of property (2 CFR 200.96) as it may <i>not</i> be charged to the Federal award either as a direct or indirect cost (2 CFR 200.434). However, the value of this property may be used to meet cost sharing/matching requirements (2 CFR 200.306).</p> <p>Do not include the cost of renting or leasing equipment in this category. Instead, such costs should be included under the “Contractual” category. Also, see 2 CFR 200.465.</p> <p>Also, see 2 CFR 200.439, Equipment and Other Capital Expenditures, regarding allowability of costs.</p>
	Supplies	<p>The common dictionary definition or common use of the term “equipment” does not apply to financial assistance agreements. Consequently, property that might otherwise normally be considered equipment, might actually be considered “supplies” as defined by 2 CFR 200.94 (see section above regarding the definition of equipment).</p> <p>“Supplies” is defined as all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also §§200.20 Computing devices and 200.33 Equipment” (2 CFR 200.94).</p> <p>Include the cost of all supplies acquired under the agreement in this budget category.</p> <p>Do not include the value of third-party in-kind contributions of property (2 CFR 200.96) as it may <i>not</i> be charged to the Federal award either as a direct or indirect cost (2 CFR 200.434). However, the value of this property may be used to meet cost sharing/matching requirements (2 CFR 200.306).</p> <p>Also, see 2 CFR 200.453, Materials and Supplies Costs, Including Costs of Computing Devices, regarding the allowability of costs.</p>
	Contractual	<p>This is the value of all contracts or agreements with third-parties for services provided. It excludes the acquisition of equipment and supplies, which is included under those respective categories.</p> <p>Do not include the value of donated or volunteer services (third-party in-kind contributions of services). While the value of those services may be used to meet cost sharing/matching requirements, it may <i>not</i> be charged to the Federal award either as a direct or indirect cost (2 CFR 200.434).</p> <p>Also, see 2 CFR 200.459, Professional Service Costs, regarding the allowability of costs.</p>

	Construction	This budget category typically does not apply to CIG projects since they do not involve the construction, alteration, or repair of real property (e.g., buildings and facilities).
	Other (Direct Costs)	<p>This category includes all other direct costs that are not properly allocated to an of the other direct costs categories above. “Direct costs” is defined by 2 CFR 200.413.</p> <p>Also, see 2 CFR 200.466, Scholarships and Student Aid Costs, regarding tuition remission.</p>
	Indirect Charges	<p>This category includes the amount of indirect cost permitted under the agreement. “Indirect costs” is defined by 2 CFR 200.414.</p> <p>In order to be eligible to recover any indirect cost under a Federal award, the applicant must either 1) have a current negotiated indirect cost rate agreement (NICRA) with a Federal agency that has not expired or 2) qualify for use of the de minimis rate authorized by 2 CFR 200.414(f). In order to qualify for the de minimis rate, the applicant must have never had a NICRA. A State, local, or tribal governmental department or agency unit that receives more than \$35 million in direct Federal funding is not eligible for the de minimis rate.</p> <p>Applicants with a NICRA must calculate indirect costs using the rate and base specified in their NICRA. Costs from both the Federal and non-Federal shares are used. The resultant total amount of indirect costs is entered in this budget category. An applicant may voluntarily reduce or waive recovery of indirect costs at their sole discretion and must not be encouraged or coerced in any way to do so by the NRCS. If voluntarily reduced or waived, the applicant may choose to apply any unrecovered indirect costs as part of their cost share or match. Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate (2 CFR 200.306(c)). A copy of the applicant’s current NICRA must be provided with the application. If the applicant does not have a current NICRA (e.g., it is expired), indirect costs may not be recovered under the agreement.</p> <p>Applicants that are eligible for the de minimis rate who already have a de minimis rate agreement must use the rate and base specified in the agreement, which is modified total direct costs (MTDC) as defined by 2 CFR 200.68. Note, the MTDC definition excludes certain costs from the base the rate is applied to (MTDC excludes <i>equipment</i>, capital expenditures, charges for patient care, rental costs, <i>tuition remission</i>, scholarships and fellowships, participant support costs and the portion of each <i>subaward in excess of \$25,000</i>; see the definition for complete detail). Also, USDA policy also excludes each contract in excess of \$25,000. For clarity, the exclusion of costs above \$25,000 is applied at the individual subaward or contract level and not the total of all subawards or contracts. For example, if the amount for contracts total \$50,000, but no single contract exceeds \$25,000, then the total amount of \$50,000 is included in MTDC and none is excluded. Conversely, if the amount for contracts is \$50,000 and one of the contracts valued at \$40,000 and the second is \$10,000, only the first \$25,000 of the \$40,000 contract, plus the entire value of the \$10,000 contract for a total of \$35,000 to be included in the MTDC calculation. The remaining \$15,000 is excluded. A copy of the applicant’s de minimis rate</p>

		<p>agreement must be provided with the application. If an applicant is eligible to use the de minimis rate, but does not have a de minimis rate agreement, use an indirect cost rate of no more than 10% of MTDC when preparing the amount for this budget category. If selected for award, a de minimis rate agreement will be executed at the same time the grant agreement is. Applicants wishing to use the de minimis rate must also submit a signed statement certifying that the entity 1) has never had a NICRA previously and 2) specifically request a de minimis rate agreement</p> <p>Regardless of whether the applicant has a NICRA or a de minimis rate agreement, a detailed breakdown of how the amount indirect cost was calculated must be included in the Budget Narrative, which is a separate document.</p>
		<p><i>As stated above, the value of any third-party in-kind contributions of property or services may not be charged to the Federal award either as a direct or indirect cost (2 CFR 200.434). However, the value of those services may be used to meet cost sharing/matching requirements (2 CFR 200.306). Because the value of these contributions are excluded from the agreement budget as a direct or indirect cost, the total amounts of the Federal and non-Federal share may not reflect the required minimum 50% share that must be provided by applicant. Consequently, the value of these contributions and any unrecovered indirect costs used to meet cost share/match requirements must be identified in an attachment to the SF-424A, showing the value of these amounts and how when added to the direct and indirect costs shown in the budget, result in the total amount of each share of the agreement and that the cost share/match requirement has been met.</i></p>

<b>SECTION C – NON-FEDERAL RESOURCES</b>		
<b>Column</b>	<b>Name</b>	<b>Instructions</b>
(a)	Grant Program Function or Activity	The form auto-populates “Non-Federal” in Column (a) of Row 8 and “Federal” in Row 9.
(b)	Applicant	Enter the amount of the non-Federal share from the SF-424, Block 18b in Row 8. Leave Row 9 blank since this section only includes non-Federal resources.
(c)	State	Enter the amount of the non-Federal share from the SF-424, Block 18c in Row 8. Leave Row 9 blank since this section only includes non-Federal resources.
(d)	Other Sources	Enter the amount of the non-Federal share from the SF-424, sum of Blocks 18d and 18e in Row 8. Leave Row 9 blank since this section only includes non-Federal resources.
(e)	Totals	Enter the total amount of the non-Federal share from the SF-424 in Row 8. This must also match the total non-Federal share listed in Section A and B of the SF-424A. Leave Row 9 blank since this section only includes non-Federal resources.

<b>SECTION D – FORECASTED CASH NEEDS</b>		
<b>Row</b>	<b>Name</b>	<b>Instructions</b>
13	Federal	The purpose of this section is to forecast the estimated amount of cash needed by quarter from the NRCS during only the first year of the proposed agreement.

		The amount for this row is the amount of Federal cash needed for the Federal fiscal year (FY) of the agreement, FY 19 ending 9/30/2019.
14	Non-Federal	The purpose of this section is to forecast the estimated amount of cash needed by quarter from all other non-Federal sources during only the first year of the proposed agreement. The amount for this row is the amount of non-Federal cash needed for FY 19 ending 9/30/2019.
15	Total	Enter the totals for each column in this row.

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

Column	Name	Instructions
(a)	Grant Program Function or Activity	<p>The form auto-populates “Non-Federal” in Column (a) of Row 16 and “Federal” in Row 17.</p> <p>The purpose of this section is to list the amount of only Federal funds which will be needed to complete the program or project over the succeeding FY funding periods. Consequently, leave Row 16 (Non-Federal) blank.</p> <p>The total of all columns in Row 20, when added to the total in Row 13 of Section D, must equal the total amount of the Federal funds requested on Block 18a of the SF-424 and Sections A and B of the SF-424A.</p>
(b)	First – Future Funding Period	This column lists the amount of Federal funds which is estimated to be needed in FY 20 (10/1/2019 - 9/30/2020).
(c)	Second – Future Funding Period	This column lists the amount of Federal funds which is estimated to be needed in FY 21 (10/1/2020 - 9/30/2021).
(d)	Third – Future Funding Period	This column is not needed since these grants under this program cannot exceed three years from the start date.
(e)	Fourth – Future Funding Period	This column is not needed since these grants under this program cannot exceed three years from the start date.

**SECTION F – OTHER BUDGET INFORMATION**

Column	Name	Instructions
21	Direct Charges	Not required.
22	Indirect Charges	Not required.
23	Remarks	Not required.