

NPS Financial Assistance

Other Details Required Regarding Direct Object Class Cost Categories

National Park Service Clarification of SF-424a Lines 21 – 23

(In Accordance with SF-424a Instructions for Line 21-23 and 2 CFR 200, 215, 220, 225 and 230)

In addition to the details required below, include a budget narrative when appropriate to further explain amounts for individual direct object class cost categories and related details that may appear to be out of the ordinary. The total of the details you provide for each direct object class category must match the total amounts provided on the SF-424a Section B lines 6.a. – 6.h.

Personnel: Provide the position description, unit of time, quantity, cost per unit of time and resultant dollar amount for each of the personnel included in the dollar amount in accordance with Section B Line 6.a. of the SF-424a.

Fringe Benefits: For each position description included above provide the fringe benefits dollar amount in accordance with Section B Line 6.b. of the SF-424a.

Travel: Provide the unit of measure, quantity, cost per unit and resultant dollar amount for each of the following travel details in accordance with Section B Line 6.c. of the SF-424a: Airfare, Lodging, Per Diem, Ground Transportation, Housing Stipend and Transportation Stipend.

Equipment (defined in the CFR as over \$5k & useful life of more than 1 year): Provide the equipment description, quantity, cost per unit and resultant dollar amount for each category of equipment in accordance with Section B Line 6.d. of the SF-424a.

Supplies: Provide the supply description, quantity, cost per unit and resultant dollar amount for each category of supplies in accordance with Section B Line 6.e. of the SF-424a.

Contractual: Provide the subcontract/sub-award description, unit of time, quantity, cost per unit of time and resultant dollar amount for each subcontract/sub-award in accordance with Section B Line 6.f. of the SF-424a.

Construction: Provide the description, quantity, cost per unit and resultant dollar amount for each construction item in accordance with Section B Line 6.g. of the SF-424a. The SF-424c may be required for Financial Assistance construction programs.

Other: Provide the description, quantity, cost per unit and resultant dollar amount for each item in accordance with Section B Line 6.h. of the SF-424a.

Indirect Costs: Provide the indirect cost rate percentage, type (negotiated or de minimis), associated base (modified total direct costs, total direct costs, personnel and benefits, etc.) and resultant indirect cost amount.

Non-Federal Share of Budget (only applicable if cost share is provided): Provide the details of the non-Federal share of the budget including description, source, quantity, cost per unit and resultant dollar amount for each item in accordance with Section A of the SF-424a.

The details required above may currently be provided in any format as determined by the applicant. Failure to provide the budget details as described above could delay the processing of your request.