

# THPO HPF-Specific SF 424-A Final Budget Breakdown Instructions

## SECTION A - Budget Summary

1.e. Enter the amount of the Federal THPO grant award.

1.f. THPOs are not required to commit matching share (applies to SECTION C as well); however, if matching share was included in the application, the amount of actual matching share expended must be reported in this field.

Matching share used under this grant is subject to all of the same Federal regulations and audit requirements as Federal share.

## SECTION B - Budget Categories (Columns 1, 2 and 3)

Please report the actual, final budget breakdown of costs actually expended for the grant that is being closed-out. All costs must be correctly broken down under columns 1, 2 and 3 based on the type of cost, as described below.

### Column 1 - **Administrative Costs**

Costs not related to specific HPF program area activities (national register, survey and inventory, education, review and compliance, etc), but rather related to general office administration or "overhead" activities such as:

- e. Formulating the grant budget;
- f. Preparing the grant application or Annual Reports;
- g. Financial administration of the grant/payroll;
- h. Property management.

### Column 2 - **Operation Costs**

Costs related to specific HPF program area activities such as national register, survey and inventory, education, review and compliance, etc. These are activities that directly contribute to the accomplishments of the THPO responsibilities, such as:

- a. Personnel/Payroll costs for work related to THPO project goals;
- b. Equipment/supplies needed for specific THPO projects;
- c. Travel expenses for THPO goal-related meetings/conferences.

### Column 3 - **Contracts and Subgrants.**

Costs paid through contracts and/or funds given as subgrants to entities other than THPO/tribal staff. Some costs may be split between columns. For instance, if a staff person spent time performing both "administrative work" and "operations work" duties, their salary should be divided between the two columns 1 and 2 based on the percentage of time spent doing each type of work.

No more than 25% of the entire budget may be applied towards administrative costs listed under Column 1, and "indirect costs" listed under all three columns of line j. 48

## **Budget Object Class Definitions**

Personnel. Direct employees of the THPO/Tribe. Honoraria for Elders providing consultation should go under "other costs."

Fringe Benefits. Compensation given in addition to direct wages or salaries, such as medical insurance, paid holidays, etc. This may not exceed what is typically awarded to other Tribal staff.

Travel. All costs related to travel. Costs must be based on the current Federal fiscal year's per diem and mileage rates.

Equipment. Tangible, non-construction, non-expendable personal property, charged directly to the award, which has a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. \*All equipment purchases must be submitted to NPS by email or letter, and approved by NPS permission prior to purchase. List all equipment included in budget in Section F.

Supplies. Non-construction items costing less than \$5,000 per unit that do not meet the definition of equipment.

Consultants/Subgrants. Individuals/businesses/organizations providing professional advice or services on the basis of a written agreement for a fee. All consultants must be competitively selected unless written approval is provided by NPS.

Construction. Construction includes all predevelopment work (plans, studies), construction equipment/supplies/materials/ labor and any other construction-related fees such as inspections, reviews, etc. The total amount in this line item will be further broken down on the SF424c, *Construction Budget Form*.

Other. All expenses that do not fit into any of the above categories such as: honoraria for Elder's consultations, printing, dues, conference fees.

Indirect Charges: Indirect costs are eligible for reimbursement and must be based on the THPO's approved indirect cost rate agreement. Indirect costs are costs that are not directly attributable to a specific project or grant.

The total of all indirect costs plus all administration costs (Column 1) may not be more than 25% of the grant award.

Program Income. Gross income earned by a grantee that is directly generated by a grant supported activity, during the period of the grant agreement (or received by a contractor/subgrantee during the period of their HPF funded agreement).

**SECTION D and E** – THPOs do not have to complete these sections.

**SECTION F** – Other Budget Information

Fields 21 and 22 - Enter the total amount of Direct Charges and Indirect Charges.

Field 23 - List all equipment purchased under the grant.