

# SAMHSA Detailed Budget and Narrative Template User Guide

For Budget Narrative Template Version 6.1 (Released November 2024)

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## Using This Guide

### Introduction

This guide is designed to help you get started using the SAMHSA Budget Narrative Template right away as well as provide a general reference to all aspects of the SAMHSA Budget Narrative Template.

This guide is divided into seven sections:

1. **Key Features** – This describes the main features of the Budget Narrative Template
2. **Quick Start Guide** – This is a short tutorial on how to complete the Budget Narrative Template
3. **Tooltips and Guidance** – This section lists all tooltips and guidance provided within the Budget Narrative Template
4. **Frequently Asked Questions** – These are some commonly asked questions we have received from grantees and the associated answers we provide.
5. **Resources and References** – This section contains links to various external resources and documentation that you may need when preparing your SAMHSA budget.
6. **Pop-Out Guidance** – These are copies of the embedded guidance found in the Budget Template.

### Budget Types

There are three types of budgets referenced throughout this guide:

1. **No Match Required** – These are the simplest budgets to complete. Recipients and sub-recipients do not have to provide any matching funds, they are for a single year, and they do not have to split funding between multiple SAMHSA centers.
2. **Match Required** – These budgets require the grantees to provide a specified portion of the total project costs from non-federal sources. Refer to the NOFO for more information.
3. **Multi-Year Funded (MYF) Awards** – Budgets for MYF awards do not apply to new applications for funding. These budgets span more than 12 months and must be broken down by each incremental period.

### Acronyms Used in This Guide

- **CMHS** – Center for Mental Health Services
- **CSAP** – Center for Substance Abuse Prevention
- **CSAT** – Center for Substance Abuse Treatment
- **FG** – Flex Grants
- **FY** – Fiscal Year
- **GMS** – Grants Management Specialist
- **IDC** – Indirect Costs
- **LOE** – Level of Effort  
Percentage of time worked based on a full-time work schedule of 2,080 hours per year.
- **MTDC** – Modified Total Direct Cost
- **NoA** – Notice of Award
- **NOFO** – Notice of Funding Opportunity

- **PD** – Project Director

### Icons Used in This Guide



This represents a button that will allow you to add a line item to the budget.



This represents a button that will allow you to remove a line item in the budget.

BUTTON

This represents a button, which will either provide guidance or will perform an action (like saving or printing). Buttons will NOT be visible on the document printed to PDF or to a printer.



This indicates a new or updated feature from the previous version.



This indicates a feature specific to Multi-Year budgets.



This indicates a feature specific to budgets that requires matching.



This indicates that a field is automatically populated.



This indicates a message that will pop up when clicking on one of the informational buttons. These messages will provide general guidance that will help you develop a good budget.



This indicates a tool tip that appears when you hover over a part of the template.



*This indicates a warning message. The template will not overwrite anything you have entered, but you should try to address the issue raised.*



***This indicates an error message. The system will remove the last item entered and will not allow you to proceed until you have addressed the issue raised.***

## Key Features

### Function, navigation, and shortcut keys



The dynamic PDF template works best with Adobe Acrobat or Reader.



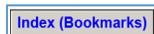
Before entering data, save the template, then open it directly in Acrobat or Reader.



Click the green + button to add a new row or table with a corresponding narrative section.



Click the red x button to delete **only** the row or table with the X button and its corresponding narrative section. You cannot delete a row if it is the last remaining row.



Use the bookmarks or Adobe thumbnails feature for faster navigation between pages.



The “hot” keys in the table below may be used when entering text in data fields.

Function	Windows OS	Mac OS
Select All	CTRL + A	CTRL + A or Command (or Cmd) + A
Bold	CTRL + B	CTRL + B or Command (or Cmd) + B
Italics	CTRL + I	CTRL + I or Command (or Cmd) + I
Underline	CTRL + U	CTRL + U or Command (or Cmd) + U
Copy	CTRL + C	CTRL + C or Command (or Cmd) + C
Cut	CTRL + X	CTRL + X or Command (or Cmd) + X
Paste	CTRL + V	CTRL + V or Command (or Cmd) + V
Undo	CTRL + Z	CTRL + V or Command (or Cmd) + Z
Reduce font size	CTRL +=	CTRL += or Command (or Cmd) +=

Guidance provided in tool tips, text boxes, and buttons.



To view tool tips (yellow pop-up boxes) with instructions and guidance, hover your mouse over the table headers, text boxes, and data fields.

Text in gray font and buttons with instructions/guidance are visible only on the screen – they will not appear in the document printed to PDF.

Fillable data fields are highlighted.

% Level of Effort (LOE)	Personnel Cost
	\$0

Data may be entered only in highlighted fields (if you have enabled “fields highlight color” in Acrobat or Reader). Auto-calculated or read-only fields will not appear highlighted.

Text fields in tables are limited to between 60 and 300 characters (including spaces) or up to several lines of text. However, text fields in narrative sections are unlimited.

Drop-down lists and calendar windows



Items may be selected from drop-down lists. In the Travel table, items selected from the drop-down list will auto-populate the Basis.



In the IDC budget category, the type of IDC Rate or Cost Allocation Plan selected from the drop-down list will show the relevant IDC table.

Dates must be selected from the calendar window in the date fields.

### Connections between budget categories to auto-populate data and totals:

- The Budget Year selection on page 1 auto-populates the Year(s) in the Budget Summary, Budget Summary for Requested Future Years, and Funding Limitations/Restrictions tables.
- Relevant data from the Personnel table auto-populates the Fringe Benefits Cost table.
- The name of the organization or consultant used to identify each agreement only must be entered once to auto-populate the budget detail section for that agreement.
- The Budget Summary table is completely auto-populated.

### Validation errors

Values/amounts exceeding certain thresholds will be flagged as errors, which must be addressed before the line-item cost can be calculated. Examples include:

- Levels of Effort (LOE) cannot exceed 100%.
- Total Fringe Rate cannot exceed the total of the fringe component rates.
- Percentage of Equipment Cost Charged to the Project cannot exceed 100%.
- Unit Cost for Supplies cannot exceed \$10,000.
- Bases to determine Indirect Charges cannot exceed the Total Direct Costs

### Validation warnings

These warnings will prompt you to review the values/amounts entered if they exceed certain thresholds.

## Quick Start Guide

### Introduction

This SAMHSA PDF budget template facilitates completion of the Detailed Budget and Narrative Justification explaining the federal and the non-federal expenditures broken out by the object class categories in the SF-424A – Section B. It enables Applicants and Recipients to provide detailed calculations showing how each line-item expense was determined.

The budget template provides applicants and recipients with guidance via tool tips, text boxes and buttons; Auto-calculated data fields and totals; Data validations and much more.

### Save the PDF Budget Template

Please save this PDF budget template to your computer before opening it directly in Adobe Acrobat or Acrobat Reader. To save this template, click the save button, choose where you would like to save the template, and click Save.

### Opening the PDF Budget Template

To open the template, first open Adobe Acrobat or Acrobat Reader. Then click on File, select open, and Select the Budget Template PDF document. The dynamic PDF may not open properly in your internet browser, and the template may not function as designed if you use a third-party PDF software other than Adobe to open the budget template.

### Index/Bookmarks

At the top of each page, you will notice an Index or Bookmarks button. Click this button to reveal the various sections of the budget template. Clicking the section name will take you directly to that section.

### Tool Tips and Buttons

The budget template has several buttons with instruction and guidance. Remember to click these buttons to view guidance or to be redirected to SAMHSA's website with additional information. The guidance and buttons will disappear when printing to PDF for submission to SAMHSA.

This template has useful tooltips on nearly every text field and header. To reveal the tool tips, hover your cursor over the text field you wish to reveal. Please review the tooltips before completing each section.

### Add and Delete Row Buttons

The tables have buttons that allow you to add and remove rows. When you add a row to a table, an additional blank narrative row will appear below the table. When you remove a row, the corresponding narrative row will be removed. If a table has only one row, you will not be able to delete it.

## Budget Year

The budget year you select for your budget submission will appear in the header of the BUDGET SUMMARY section. The budget year will also determine how many columns will appear in the BUDGET SUMMARY FOR REQUESTED FUTURE YEARS and THE FUNDING LIMITATIONS AND RESTRICTIONS tables at the end of the template.

### ✦ Cost Sharing and Matching

The default Cost Sharing and Matching option is No. Selecting Yes will reveal hidden data fields for you to complete. If your grant does not require matching, simply leave the selection as No.

For grants with cost sharing requirements, select Yes and complete the two new fields (Match Ratio stated in the NOFO). Refer to the NOFO for the match rate specific to your grant.

Next to each line item in the budget, you will now see a column labeled “Non-Federal Match”. Once you fill out each line item, simply insert the amount of matching funds apply to each item. Please note that this cannot be more than the amount calculated cost for that item. The Federal Request column will automatically update.

### 📦 For Multi-Year Funded Awards

If your award is Multi-Year Funded, select the box that says “Check the box to select the incremental period. You can then select the Incremental Period from the dropdown list.

## The Template has built-in validations in the form of Errors and Warnings

These warnings and errors help ensure your budget does not include common issues.

## Personnel

Note that in the Personnel table, you may use either Hourly Rate and Hours or Annual Salary and Level of Effort or LOE to calculate personnel costs. The default option is Annual Salary and LOE. Check the box to enable Hourly Rate and Hours. Additionally, if there are multiple staff with the same information, you can group them together. Simply fill out the information for the first staff member and enter the # of staff in the “# of Staff” field.

## Fringe Benefits

The Position, Name and Personnel Cost from the Personnel table will be automatically populated in the Fringe Benefits table. If you add a row to the Personnel table, a row will automatically be added to the Fringe Benefits table.

If you enter a percentage in the Total Fringe Rate in the Fringe Benefits table greater than the Total Fringe Rate in the Fringe Components table, you will receive an error and your entry will be deleted.

## Travel

Remember not to show registration fees in the Travel table. Instead, show registration fees in the Section H. Other table or, if the registration fee is for a consultant or contractor, show it in the Contractual Other table.

## Equipment

Note that if the equipment will also be used by projects other than those supported by the SAMHSA award, adjust the percentage charged to the project accordingly to reflect SAMHSA's fair share. If requesting to rent or purchase vehicles, be sure to follow the guidance in the PDF popup on vehicle lease/rental or purchase. This same functionality exists in the Contractual Equipment section.

## Supplies & Other

In the Supplies table as well as in the Other table in Section H, you may enter values in either Quantity or Duration or BOTH. For example, to enter project supplies at \$100 per month, you would enter "\$100" in Unit Cost, enter "per month" in Basis, and "12" under Duration. This same functionality exists in the Contractual Supplies section and in the Contractual Other section.

## Contractual

The Contractual Cost and FEDERAL REQUEST and if matching is required, the NON-FEDERAL MATCH columns, are automatically populated from the tables in the Contractual Details section below. You will notice that for the first "contract" shown, there are seven check boxes to reveal budget category tables for that "contract." Please use these tables to show line-item costs for each "contract."

After listing the name of each contractor or organization in the Summary of Contractual Costs table, select the type of agreement from the dropdown.

Each "contract" you add to the Summary of Contractual Costs table will generate its own Contractual Details section with seven check boxes for that "contract."

When you delete a "contract" from the Summary of Contractual Costs table, all the budget category tables for that "contract" will be deleted.

## Indirect Charges

In Section J, Indirect Charges, select one of the five options that reflects your situation. Follow the instructions provided in the template and in tooltips to ensure you accurately complete this section. Note the amount of the base you enter cannot exceed your total direct charges shown under Total Federal Request in Section I. Total Direct Charges.

### Review of Cost Sharing and Matching

If you had selected matching is required on page 1, you may see a message in the Review of Cost Sharing and Matching section stating that you have not met the minimum required match based on the match ratio entered on page 1. If you see this message, review the amount of NON-FEDERAL MATCH entered in the various tables.

## Budget Summary

The Budget Summary table is auto-populated from data entered in the previous Sections A – Personnel through J – Indirect Charges.

## Funding Limitations/Restrictions

In the narrative for each Funding Limitation or Restriction, remember to identify which line-item expense in your budget relate to the amounts shown in the Funding Limitation or Restriction table.

## SF-424A

The SF-424A – Budget Information is included with this budget template to facilitate your completion of the SF-424A submission required by grant.gov and eRA.

The amounts shown in Section A columns (e) and (f) and Section B columns (1) and (2) are auto-populated from the budget template. Ensure the amounts in Sections A and B of the SF-424A in this budget template are entered exactly as shown into the SF-424A submission required by grant.gov and eRA online forms.

Note that for programs that require matching contributions, the Non-Federal Match (matching contributions) is shown separately from the Federal Request in Section B. The Federal Request for each budget category is shown in column (1) and the Non-Federal Match (matching contributions) is shown in column (2).

## Print to PDF

Printing to PDF ensures that SAMHSA will be able to see all information in your budget, especially narrative justifications. Therefore, before submitting your budget to SAMHSA, remember to print the budget to PDF.

To print to PDF, click the Print button on the first page of the template, in the printer dropdown menu, select “Print to PDF,” and click the Print button. Choose your location to save the PDF and use this PDF version for your eRA Commons submission.

## Printing To PDF

### Why Print to PDF

Before you submit your budget narrative to eRA, please print to PDF.

There is an issue with submitting the dynamic PDF (the editable budget narrative template) to eRA, whereby the submitted PDF becomes corrupted. When you PRINT TO PDF, this issue does not occur.

### How To

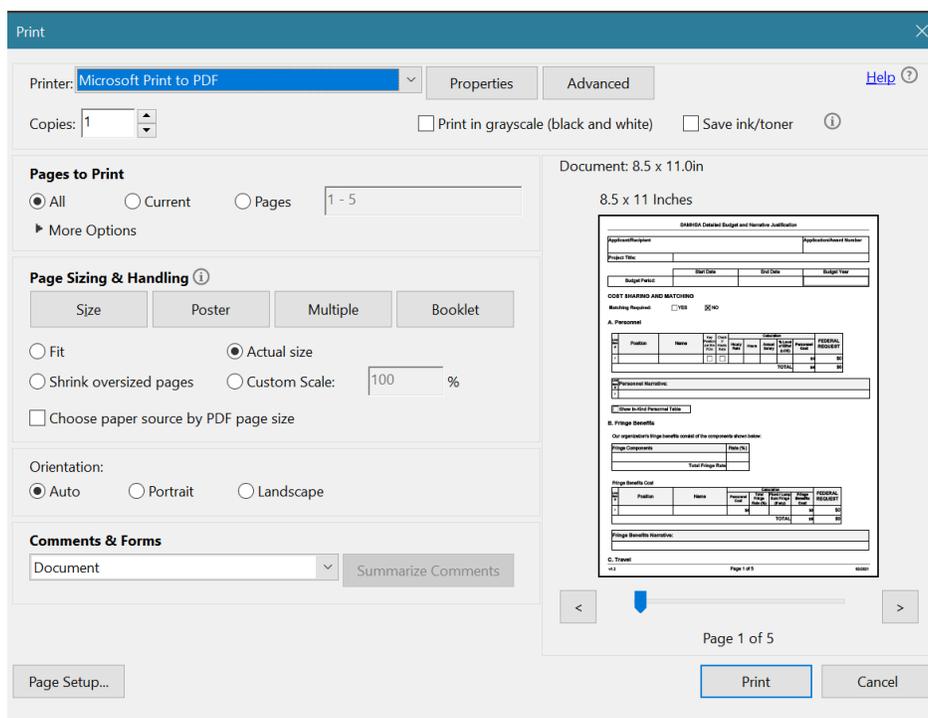
[Index \(Bookmarks\)](#)



To PRINT TO PDF, click on the Print button on the upper right of the template.

This will open the Print dialogue box with the printer set to something like **Microsoft Print to PDF**, which when you click the Print button it will ask you to save the PDF. This saved PDF is what we need you to submit.

The Print dialogue box will look like this when printing from Adobe Acrobat:



### Always Double Check Before Submitting

You should always double check the budget narrative before you submit it. If you see the following buttons at the top of the first page, you are NOT submitting the correct version:

	<b>SAMHSA Detailed Budget and Narrative Justification</b>	Feb 3, 2022	<a href="#">Index (Bookmarks)</a>
<a href="#">INTRODUCTION</a>	<a href="#">INSTRUCTIONS</a>	<a href="#">ADOBE TIPS</a>	<a href="#">Save</a> <a href="#">Print</a>
Applicant/Recipient		Application/Award Number	

If you see the following without buttons at the top, you are submitting the correct version:

	<b>SAMHSA Detailed Budget and Narrative Justification</b>	Jan 26, 2022
Applicant/Recipient		Application/Award Number

## Tooltips and Guidance

### Starting Out

#### Introduction

##### Introduction

Click for Introduction / Overview of the budget template.

##### OVERVIEW OF THE BUDGET TEMPLATE

This budget template facilitates completion of the Detailed Budget and Narrative Justification explaining the federal and the non-federal expenditures broken out by the object class categories in the [SF-424A](#) – Section B (Budget Categories). It enables recipients and sub-recipients to provide detailed calculations showing how each line-item expense was determined.

The Detailed Budget and Narrative Justification must match the costs shown in the [SF-424A](#) and the estimated funding in the [SF-424](#) (Section 18) and must be consistent with and support the project narrative. The activities, resources, staff, and other items described in the project narrative must be referenced in the Detailed Budget and Narrative Justification.

Before preparing the Detailed Budget and Narrative Justification, be sure to review the Notice of Funding Opportunity (NOFO) including the sections on Funding Limitations/Restrictions and the Standard Funding Restrictions.

Recipients and sub-recipients must demonstrate that costs are allowable per the Uniform Guidance. Costs must be necessary and reasonable for the performance of the Federal award and must be allocable under the cost principles in the Uniform Guidance.

A cost is “necessary” if it is required to meet the project or program objective.

A cost is “reasonable” if it meets the “prudent person” standard.

A cost is “allocable” to a particular Federal award if the cost is assignable to that Federal award in accordance with relative benefits received.

In addition, costs must be allowable under the NOFO, program requirements, and the Notice of Award (NoA), including special conditions and overall terms and conditions.

#### INSTRUCTIONS

##### Instructions

Click for instructions to review before completing the budget template.

 INSTRUCTIONS

## 1. SAVE PDF BUDGET TEMPLATE

Before completing this budget template, save the PDF document to a location on your computer.

## 2. OPEN PDF BUDGET TEMPLATE

The dynamic PDF budget template works best with Adobe Acrobat or Reader. Open the budget template directly in Acrobat or Reader to enter data.

## 3. PRINT TO PDF BEFORE SUBMISSION TO SAMHSA

Before submission to SAMHSA, you must print the budget to PDF. To print to PDF, click the “Print” button or go to File > Print > Printer > Adobe PDF.

## 4. INCLUDE A COPY OF YOUR INDIRECT COST (IDC) RATE AGREEMENT

If you are charging IDC to the award based on an approved federally negotiated IDC rate agreement, you must include with your budget submission a copy of the IDC rate agreement in effect at the beginning of the budget period. This is required even if you have previously submitted your IDC rate agreement.

## NOTE:

1. Guidance (see gray text and buttons) provided in the budget template will be visible only on the screen and will not appear in the document sent to your printer or printed to PDF.
2. Text data fields in most tables are limited to between 60 and 300 characters (including spaces) or about 2 to 3 lines of text, whereas text data fields in all narrative sections are unlimited.

## ADOBE TIPS

 **Adobe Tips**

Click for tips to troubleshoot any issues with the budget template.

 ADOBE TIPS

## 1. IF JAVASCRIPT IS NOT ENABLED

If you are unable to click the buttons and access other features of this PDF template, JavaScript may not be enabled. If JavaScript is not enabled (“Enabled” is the typical default setting), open Adobe Reader or Acrobat and go to Edit > Preferences > JavaScript and select “Enable Acrobat JavaScript.”

## 2. IF FILLABLE FIELDS ARE NOT HIGHLIGHTED

If you are unable to see the color highlight that indicates which fields require data, you may turn on the fields highlight color as follows: Go to Edit > Form Options > and click “Highlight Existing Fields.”

Alternatively, you may go to Edit > Preferences > Forms > Highlight Color and select “Show border hover color for fields.”

3. IF THE ACTIVE FIELD IS FILLED WITH BLACK

If the active (blinking cursor) data field is filled with black and you cannot see what you are typing, go to Edit > Preferences > Accessibility and uncheck the box for “Replace Document Colors.”

4. IF SOME TOOL TIP TEXT APPEARS TO BE CUT OFF

If you are unable to see all the text in the tool Tip that appears when your mouse hovers over the cell/field, you should reduce the Windows/Mac OS scale setting to 100%. Consider reducing the text size setting to 100% as well.

For Windows OS, go to Settings > System > Display and reduce the “Change the size of text, apps, and other items” setting to 100%.

For Mac OS, go to System Preferences > Displays > and click the Display tab, then select the “Scaled” option under Resolution to adjust the scaling.



5. IF THE PAGE ORIENTATION OF THE SF-424A IS NOT LANDSCAPE (WIDER THAN IT IS TALL)

If the page orientation of the SF-424A is in portrait instead of landscape, go to File > Print and in the Print dialog box, check the option for Choose paper source by PDF page size” and ensure “Auto” is selected under Orientation.



 Save

Click to save document. Once saved, open the document directly in Adobe Acrobat or Reader.



 Print

Click to print document to PDF or printer.

You must PRINT TO PDF before submission to SAMHSA.

Date Modified Box



At the top of each page, there is a box with the date the budget narrative template was most recently updated. This will be used by SAMHSA staff to determine the latest version of a given budget if no other information is provided.

It is highly recommended that the file is named with a version number added to the end to ensure SAMSHA can properly determine which budget is the most recent. Example: "Revised Budget 02-02-2022 version 2.pdf"

### Applicant / Recipient Identification Information

<b>Applicant/Recipient</b>		<b>Application/Award Number</b>	
<b>Project Title:</b>			
	<b>Start Date</b>	<b>End Date</b>	<b>Budget Year</b>
<b>Budget Period:</b>			

**Applicant/Recipient:**

Enter the name of your organization.

**Application/Award Number:**

Enter the application or award number. If your project has been awarded, refer to your Notice of Award (NoA) for the award number.

An example of the application or award number is SM012345 where SM refers to the SAMHSA Center, for example, SM, SP, TI, and FG; and 012345 is the six-digit core grant number unique to that specified project.

- SM refers to the Center for Mental Health Services (CMHS).
- SP refers to the Center for Substance Abuse Prevention (CSAP).
- TI refers to the Center for Substance Abuse Treatment (CSAT).
- FG refers to Flex Grants.

**Project Title:**

Enter the title of the project.

**Budget Period:**

Enter the actual budget period start and end dates from your Notice of Award (NoA) if your project has been awarded. Otherwise, enter the budget period dates based on the anticipated project start date in the NOFO.

Most SAMHSA grants have budget periods beginning 09/30 of one year and ending on 09/29 of the next.

**Start Date:**

Select the budget period start date from the calendar window.

**End Date:**

Select the budget period end date from the calendar window.

**? Budget Year:**

Select the budget year (1, 2, 3, 4, or 5) from the drop-down list. If your project has been awarded, refer to your Notice of Award (NoA) for the budget year.

The budget year you select will auto-populate “Year” in the following tables:

- BUDGET SUMMARY
- BUDGET SUMMARY FOR REQUESTED FUTURE YEARS
- FUNDING LIMITATIONS AND RESTRICTIONS

**◆ For Multi-Year Funded (MYF) awards only**

**For Multi-Year Funded (MYF) awards only**  
*(not applicable to new applications for funding)*   
Check the box to select the Incremental Period

Select Incremental Period

**? Multi-Year Funded (MYF) awards only:**

Check the box to select the Incremental Period.

Not applicable to new applications for funding

**? Select incremental period.**

Select the incremental period (1, 2, 3, 4, or 5) from the drop-down list.

**? Guidance**

Guidance.

List of NOFOs by Fiscal Year

LINK: [<https://www.samhsa.gov/grants/grants-dashboard>]

Click here for the list of Notices of Funding Opportunity (NOFOs) by Fiscal Year on SAMHSA’s website. Before preparing your Detailed Budget and Narrative Justification, ensure you review the NOFO including the sections on Funding Limitations/Restrictions and the Standard Funding Restrictions.

Federal Laws and Regulations Related to SAMHSA

Click to view the Federal Laws and Regulations related to SAMHSA.

LINK: [<https://www.samsha.gov/about-us/who-we-are/laws-regulations>]

## Summary of Unallowable Costs

 **Summary of Unallowable Costs:**

Click here for a summary of unallowable costs.

  **Summary of Unallowable Costs**

The allowability of costs is subject to the governing statute, program regulations, and award terms and conditions. However, the costs listed below are usually unallowable under the cost principles in the Uniform Guidance, the HHS Grant Policy Statement ([GPS](#)), and SAMHSA's Notice of Funding Opportunity ([NOFOs](#)). The list below does **not** include all unallowable costs. Also, note that the HHS GPS does not apply to non-discretionary awards or to awards made to individuals.

- 1. Advertising And Public Relations:** Advertising and public relations costs are generally unallowable except under the instances allowed by federal regulations such as program outreach and other specific purposes necessary to meet the requirements of the federal award.
- 2. Automobile Costs for Personal Use:** The portion of automobile costs furnished by the entity that relates to personal use by employees (including transportation to and from work) is unallowable as either fringe benefit or indirect (F&A) costs.
- 3. Contingency Funds:** Contingency funds or funds set aside for events whose occurrence cannot be foretold with certainty as to time, intensity, or assurance of their happening are unallowable under non-construction grants.
- 4. Entertainment:** Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with SAMHSA's prior written approval.
- 5. Goods and Services for Personal Use by the non-Federal entity's employees** Costs for these items are unallowable.
- 6. Incentive Compensation:** Generally unallowable; however, allowable for employees only if based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., to the extent that the overall compensation is reasonable and paid or accrued based on an agreement between the organization and the employees before the services were rendered, or based on an established plan followed by the organization so consistently as to imply an agreement to make such payment.
- 7. Lobbying/Political Activities):** The costs of certain influencing activities (i.e., attempts to influence the enactment or modification of any pending legislation through communication with any member or employee of the state legislature, or with any government official or employee concerning a decision to sign or veto enrolled legislation) associated with obtaining grants, contracts, cooperative agreements, or loans is unallowable.

- 8. **Major Alteration and Renovation (A&R):** Payment for the purchase or construction of any building or structure to house any part of the program is unallowable. Minor A&R of existing facilities, if necessary and appropriate for the project, may be authorized for up to 25 percent of the total approved budget (direct and indirect costs) for a budget period, or \$150,000, whichever is less. Minor A&R may not include a structural change (e.g., to the foundation, roof, floor, or exterior or loadbearing walls of a facility, or extension of an existing facility) to achieve the following: Increase the floor area; and/or, change the function and purpose of the facility. SAMSHA must approve all minor A&R.
- 9. **Meals:** Meals are generally unallowable unless they are a part of per diem or are specifically stated as an allowable expense in the NOFO.
- 10. **Miscellaneous expenses:** “Miscellaneous” expenses are unallowable. Budget line items should reflect specific expenses only. See item 3– Contingency Funds.
- 11. **Promotional Materials):** Funds must not be used to pay for promotional items and memorabilia including, but not limited to, gifts, souvenirs, clothing, and commemorative items such as pens, mugs/cups, folders/folios, lanyards, and conference bags.

 COST SHARING AND MATCHING

To determine whether the project requires non-federal matching funds or contributions, review the FOA Section III-2 - Cost Sharing and Matching Requirements. [Information on Matching](#)

Select the applicable match option below. The default option is "NO."

Matching Required:  YES  NO

 Cost Sharing and Matching

Review the NOFO on Cost Sharing and Matching Requirements to determine whether the project requires non-federal matching funds or contributions.

Cost Sharing and Matching: Review the section in the NOFO on Cost Sharing and Matching Requirements to determine whether the project requires non-federal matching funds or contributions.

Information on Matching

 Information on Matching

Click here for more information on matching.

 COST SHARING AND MATCHING

Cost Sharing – or matching- is the portion of project costs not paid by federal funds, unless authorized by federal statutes. This may include:

- The value of allowable third-party in-kind contributions.
- Non-award funded expenditures made by the recipient.

Funds may be in cash or in-kind contributions, fairly evaluated, including donated space, property, and services used in direct support of the project. Donated property from third parties may include items such as equipment, office supplies, workshop, and classroom supplies. The assessed value of donated property included as cost sharing must not exceed the property's fair market value at the time of the donation. Values for recipient or subrecipient contributions of services and property must be established in accordance with the cost principles in the Uniform Guidance.

Matching funds (whether cash or in-kind) must meet the same test of allowability as the FEDERAL REQUEST in that the costs must be reasonable, allocable, and necessary for the accomplishment of the project objectives and allowable under the cost principles in the Uniform Guidance.

Cost sharing funds (including cash and in-kind contributions, and including funds committed by the recipient, subrecipient, or third parties) are accepted as part of the recipient's or subrecipient's contributions to a program when the funds:

- a. Are verifiable from the recipient's or subrecipient's records.
- b. Are not included as contributions for any other Federal award.
- c. Are necessary and reasonable for achieving the objectives of the Federal Award.
- d. Are allowable under the cost principles in the Uniform Guidance.
- e. Are not paid by the Federal Government under another award, except where the program's Federal authorizing statute specifically provides that Federal funds be available for the program can be applied to cost sharing requirements of other Federal programs.
- f. Are provided for in the approved budget when required by SAMHSA; and
- g. Conform to other applicable provisions of the Uniform Guidance.

Select the applicable match option below. The default option is "NO."

 **Match Required: NO**

"NO" is the default option. The NON-FEDERAL MATCH data fields in the budget tables will NOT be available to enter matching funds.

 **Match Required: YES**

Selecting "YES" will make the NON-FEDERAL MATCH data fields available to enter matching funds. ***The Match Ratio section will be hidden if NO is selected for Match Required.***

**Match Ratio stated in the NOFO:**

The matching funds must not be less than \$  for each \$  of federal funds provided.

The match ratio you entered above means that for every \$1,000 of federal funds requested, the minimum required match will be \$0.00

If the [NOFO](#) requires cost sharing or matching, you should enter the amount of matching funds in NON-FEDERAL MATCH and describe in the narrative justification the funding/resources, whether cash or in-kind contributions, that your organization will provide and any contributions you expect to receive from the State or other sources.

Matching funds (whether cash or in-kind) must meet the same test of allowability as the FEDERAL REQUEST in that the costs must be reasonable, allocable, and necessary for the accomplishment of the project objectives and allowable under the cost principles ([45 CFR §75 Subpart E](#) and [45 CFR §75.306](#) - Cost sharing or matching).

**❓ Match Ratio stated in the NOFO:**

The match ratio for the Budget Year as stated in the section of the NOFO on Cost Sharing and Matching Requirements.

**❓ First \$x**

Enter the first number in the match ratio statement for the budget year as stated in the section of the NOFO on Cost Sharing and Matching Requirements.

**❓ Second \$x**

Enter the second number in the match ratio statement for the budget year as stated in the section of the NOFO on Cost Sharing and Matching Requirements.

If the [NOFO](#) requires cost sharing or matching, you should enter the amount of matching funds in NON-FEDERAL MATCH and describe in the narrative justification the funding/resources, whether cash or in-kind contributions, that your organization will provide and any contributions you expect to receive from the State or other sources.

Matching funds (whether cash or in-kind) must meet the same test of allowability as the FEDERAL REQUEST in that the costs must be reasonable, allocable, and necessary for the accomplishment of the project objectives and allowable under the cost principles in the Uniform Guidance.

## A. Personnel

### A. Personnel

All positions shown must be relevant and allowable under the project. You must include in this section the key positions identified in the [NOFO](#); however, if the key positions will be held by consultants or subrecipients, show them in **F. Contractual**.

The Project Director (PD) shown must be the same PD identified in the [SF-424](#) section 8f.

#### Guidance on the Salaries of Indirect or F&A Administrative and Clerical Staff

### SALARIES OF INDIRECT STAFF

Salaries of administrative and clerical staff should normally be treated as indirect costs (refer to the Uniform Guidance).

Examples of Indirect personnel include, but are not limited to, Administrative Assistants, HR Specialists, Accountants, and Clerical Assistants

#### Guidance on the Executive Level II Salary Limitation

### EXECUTIVE LEVEL II SALARY LIMITATION

Recipients are restricted from using funds awarded under a SAMHSA grant, cooperative agreement, or applicable contract to pay the direct salary of an individual at a rate more than the Executive Level II of the Federal Executive Pay Scale. For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs.

The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary level.

The salary limitation applies to organization staff and to all contracts and subawards, but does not apply to consultants; however, consultant payments must meet the test of reasonableness and be consistent with institutional policy for rates paid to consultants, regardless of funding source.

An individual's institutional base salary is not constrained by the legislative provision for a limitation of salary. The rate limitation simply limits the amount that may be awarded and charged to SAMHSA grants, cooperative agreements, and contracts. For individuals whose salary rates are more than Executive Level II, the applicant/recipient, contractor or subrecipient may pay the excess from non-Federal funds.

## Guidance on Calculating Salaries and Paid Time Off (PTO)

 **i** Guidance on Calculating Salaries and Paid Time Off (PTO)

After answering important questions, such as: (1) who from your organization will work on the grant; (2), their authorized pay; and (3) level of effort needed, you will also need to identify whether you are budgeting using hourly rates or percentages of annual salary and how your organization recovers paid absences (vacation, holiday, sick, and other paid leave). You will be prompted below to tell us if you will be using hourly rates vs. annual salaries. **Regarding recovery of paid absences, there are two (2) possibilities: (1) you recover paid absences as part of a rate; or (2) you recover paid absences as part of salaries and wages.**

*You recover paid absences as part of a rate.*

This means you recover paid absences: (a) through a federally approved fringe benefit or indirect cost rate (IDC), including the de minimis rate; or (b) through an internally calculated fringe benefit rate. If paid absences are recovered through a rate, the number of hours and hourly rate, or percentages and annual salary, and the resulting budget request using either option, is calculated as shown in the examples below under Hourly Rate and Annual Salary.

Example 1 - Budget Calculations Using an Hourly Rate:

If an employee receives 240 hours of paid absences each year as a fringe benefit (vacation=120 hours; holiday=80 hours; sick=40 hours), the maximum number of hours budgeted for the grant cannot exceed 1,840 hours ( $2,080 - 240 = 1,840$ ). NOTE: the maximum number of hours budgeted on the grant will necessarily be less than the industry-standard 2,080 hours which denotes total, possible annual hours. Instead, up to 1,840 hours can be recovered as a direct cost from the grant with the remaining 240 paid absence hours recovered through the rate. Therefore, if an employee's Annual Salary is \$75,000, the Hourly Rate should be \$36.06 ( $\$75,000 / 2080 = \$36.06$ ). If the employee is budgeted to work full-time on the grant, the salary requested will be \$66,350 ( $1,840 \text{ hours} \times \$36.06 = \$66,350$ ). The remaining \$8,650 of salary ( $\$75,000 - \$66,350$ ) relates to paid absences and will be recovered through the rate ( $240 \text{ hours} \times \$36.06 = \$8,650$ ).

Example 2 - Budget Calculations Using Percentages of Annual Salary:

If an employee receives 240 hours of paid absences each year as a fringe benefit (vacation=120; holiday=80; sick=40), the maximum percentage of annual salary budgeted for the grant cannot exceed 88.5 % ( $(2,080 - 240) / 2,080 = 88.5\%$ , rounded). Up to 88.5 % of annual salary can be recovered as a direct cost from the grant with the remaining 11.5 percent related to paid absences and recovered through the rate. Therefore, if an employee's Annual Salary is \$75,000 and budgeted to work full-time on the grant, the salary requested will be \$66,350 ( $\$75,000 \times 88.5\% = \$66,350$ ). The remaining \$8,650 of salary ( $\$75,000 - \$66,350$ ) relates to paid absences and will be recovered through the rate.

*You recover paid absences as part of salaries and wages.*

This likely means: (a) you have a federally approved IDC that is directing you to recover paid absences as part of salaries and wages; or (b) you elected the de minimis rate to recover indirect costs, but chose to recover paid absences, not as part of the de minimis rate, but rather as part of salaries and wages. If paid absences are recovered as part of salaries and wages, **you may not use percentages of effort and annual salaries to budget salaries**. Rather, you must use hourly rates to calculate budgeted salaries. You must also use hourly rates in your accounting system when recovering incurred salary costs related to employees’ efforts on federal grants. The use of hourly rates is necessary because paid absences must be “loaded” into salaries and wages as demonstrated in the following example:

*Example:*

An employee receives 240 hours of paid absences each year as a fringe benefit (vacation=120; holiday=80; sick=40). Paid absences must be “loaded” into the employee’s labor rate to achieve a fair and equitable allocation of paid absence costs distributed across all cost centers on which the employee works (2,080 – 240 = 1,840). NOTE: 2,080 hours represents maximum possible annual hours. Therefore, if an employee’s Annual Salary is \$75,000, the Hourly Rate should be \$40.76 (\$75,000 / 1,840 hours). If the employee is budgeted to work 700 hours on the grant, the salary requested will be \$28,532 (700 hours x \$40.76).

Personnel Cost Table

Line Item #	Position	Name	Key Position per the NOFO	Check if Hourly Rate	Calculation					FEDERAL REQUEST	NON-FEDERAL MATCH		
					Hourly Rate	Hours	# of Staff	Annual Salary	% Level of Effort (LOE)			Personnel Cost	
X 1			<input type="checkbox"/>	<input type="checkbox"/>			1			\$0	\$0		+
X 2			<input type="checkbox"/>	<input type="checkbox"/>			1			\$0	\$0		+
<b>TOTAL</b>										<b>\$0</b>	<b>\$0</b>		

Line Item #	Personnel Narrative:							
1				Salary	# of Staff	1	LOE	Personnel Cost \$0
2				Salary	# of Staff	1	LOE	Personnel Cost \$0

**Line Item #**

An auto-generated number.

**Position:**

Enter the title of the position. Ensure the position titles for key personnel are identical to those stated in the NOFO.

The position must be relevant and allowable under the project.

Show only positions held by full-time, part-time, or temporary employees of your organization in **A. Personnel**.

Show consultants, contractors, subrecipients and other persons who are NOT employees of your organization in **F. Contractual**.

Note that the salaries of indirect or facilities & administration (F&A) administrative and clerical staff are usually covered by your indirect costs requested in **J. Indirect Charges**.

 **Name:**

Enter the name of your organization's employee in the position. If the position is vacant, state "vacant" or "TBD" and indicate the anticipated hire date or time frame for hire (e.g., 3 months, 4 months etc.).

If the position is held by someone who is not a full-time, part-time, or temporary employee of your organization, show the position in F. Contractual.

 **Key Position per the NOFO:**

Check the box if the position is identified as key personnel in the NOFO.

Personnel in key positions require prior approval by SAMHSA after review of qualifications and position descriptions.

 **Check if Hourly Rate:**

Check the box if you would prefer to use Hourly Rate instead of Annual Salary.

Checking this box will remove values entered in Annual Salary and LOE.

Un-checking this box will remove values entered in Hourly Rate and Hours.

 **Hourly Rate:**

Enter the actual or projected Hourly Rate.

The Hourly Rate must not exceed the Executive Level II salary. The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary.

The Hourly Rate must be reasonable for the services provided and conform to the established policy of the organization, consistently applied to both Federal and non-Federal activities.

 **Hours:**

Enter the number of hours.

Hours must not exceed 2,080, which is typically full-time status or 100% level of effort for an individual.

 # of Staff:

Enter the number of organizational staff. The default number of staff is 1.

 Annual Salary:

Enter the actual or projected Annual Salary.

The Annual Salary must not exceed the Executive Level II salary. The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary.

**The Annual salary must be reasonable for the services provided and conform to the established policy of the organization, consistently applied to both federal and non-federal activities.**

 % Level of Effort (LOE):

Enter the percentage of time the employee will work on the project during the budget period.

An employee's total LOE across all active projects (including other Federal awards) must NOT exceed 100%.

 Personnel Cost:

This is an auto-calculated field showing the personnel cost.

**If Annual Salary and Percent LOE are entered:** Personnel Cost = Annual Salary x Percent LOE x # of Staff

**If Hourly Rate and Hours are entered:** Personnel Cost = Hourly Rate x Hours x # of Staff

If the position will not be charged to the project, identify the position as an "in-kind" cost in the In-Kind Personnel table.

 FEDERAL REQUEST:

The FEDERAL REQUEST equals the amount in Personnel Cost.

**(Enter TOTAL in SF-424A Section B, line 6a, column 1)**

 NON-FEDERAL MATCH:

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Personnel Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state

and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A Section B, line 6a, column 2)**

Personnel Narrative

 **Personnel Narrative**

Describe the roles and responsibilities of each position and explain how they relate to achieving the goals and objectives of the project.

Individuals cannot exceed 100% level of effort across all active projects including other Federal awards.

## In-Kind Personnel

 **The In-kind Personnel Table will be hidden if YES is selected for Match Required.**

In-Kind Personnel

Line Item #	Position	Name	Key Position per the FOA	Check if Hourly Rate	Hourly Rate	Hours	# of Staff	Annual Salary	% Level of Effort (LOE)	
X 1			<input type="checkbox"/>	<input type="checkbox"/>			1			+

Line Item #	In-Kind Personnel Narrative:									
1					Salary	# of Staff	1	LOE	Personnel Cost \$0	

### Check Box for In-Kind Personnel Table

If an employee will be working on the project, but the position will not be charged to the project, enter the position in the In-Kind Personnel Table as an “in-kind” cost.

### In-Kind Personnel

If an employee will be working on the project, but the position will not be charged to the project, enter the position as an “in-kind” cost in the table below.

## In-Kind Personnel Table

### Line Item #

An auto-generated number.

### Position:

Enter the title of the position. Ensure the position titles for key personnel are identical to those stated in the NOFO.

The position must be relevant and allowable under the project.

Show only positions held by full-time, part-time, or temporary employees of your organization in this table.

Show consultants, contractors, subrecipients and other persons who are NOT employees of your organization in **F. Contractual**.

Note that the salaries of indirect administrative and clerical staff are normally treated as indirect costs.

### Name:

Enter the name of your organization’s employee in the position. If the position is vacant, state “vacant” or “TBD” and indicate the anticipated hire date or time frame for hire (e.g., 3 months, 4 months etc.).

If the position is held by someone other than a full-time, part-time, or temporary employee of your organization, show the position in F. Contractual.

**? Key Position per the NOFO:**

Check the box if the position is identified as key personnel in the NOFO.

Personnel in key positions require prior approval by SAMHSA after review of qualifications and job descriptions.

**? Check if Hourly Rate:**

Check the box if you would prefer to use Hourly Rate instead of Annual Salary.

Checking this box will remove values entered in Annual Salary and LOE.

Un-checking this box will remove values entered in Hourly Rate and Hours.

**? Hourly Rate:**

Enter the actual or projected Hourly Rate.

The Hourly Rate must not exceed the Executive Level II salary. The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary.

The Hourly Rate must be reasonable for the services provided and conform to the established policy of the organization, consistently applied to both federal and non-federal activities.

**? Hours:**

Enter the number of hours.

Hours must not exceed 2,080, which is typically full-time status or 100% level of effort for an individual.

**? # of Staff:**

Enter the number of organizational staff. The default number of staff is 1.

**? Annual Salary:**

Enter the actual or projected Annual Salary.

The annual salary must not exceed the Executive Level II salary. The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary.

The annual salary must be reasonable for the services provided and conform to the established policy of the organization, consistently applied to both Federal and non-Federal activities.

**? % Level of Effort (LOE):**

Enter the percentage of time the employee will work on the project during the budget period.

An employee's total LOE across all active projects (including other Federal awards) must NOT exceed 100%.

In-Kind Personnel Narrative

**? In-Kind Personnel Narrative**

Describe the roles and responsibilities of each position and explain how they relate to achieving the goals and objectives of the project.

Individuals cannot exceed 100% level of effort across all active projects including other Federal awards.

## B. Fringe Benefits

### B. Fringe Benefits

Fringe benefits are allowances and services provided to employees as compensation in addition to regular salaries and wages.

If you have a Federal negotiated indirect cost (IDC) rate, you must ensure that the treatment of fringe benefits including the fringe benefits rate base, fringe benefit components, and the applicable fringe benefits rate are consistent with the rate agreement.

Fringe benefits costs must comply with the Uniform Guidance. The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in the section of the Uniform Guidance on Insurance and indemnification); pension plan costs; paid absences; and other similar benefits are allowable, provided such benefits are reasonable and are required by law, organization-employee agreement, or an established written policy of the applicant/recipient organization.

#### When to Complete the Fringe Component Table

### Guidance on when to Complete the Fringe Components Table

It is **unnecessary** to populate the Fringe Component Table in the following situations:

1. The entity/ organization has a federally approved fringe benefit rate. Populate the Fringe Component column with the following description, ***"Fringe benefits are recovered through a federally approved fringe rate."*** Then, in the Rate (%) column, provide the federally approved rate percentage. It is **unnecessary** to populate the Fringe Benefits Narrative box in this scenario.
2. The entity/organization has a federally approved indirect cost rate (including a de minimis rate) and all fringe benefits listed in the tool tip in B. Fringe Benefits are recovered through the indirect cost or de minimis rate. Leave the Fringe Component and Rate (%) columns blank. In the Fringe Benefits Narrative box, include the following description, ***"Fringe benefits are not separately requested, but rather are recovered through a federally approved indirect cost rate or de minimis rate."***

Only populate the Fringe Benefits Components Table in the following situations:

1. The entity/organization uses an internally calculated, organization-wide, fringe benefit rate that recovers all fringe benefits listed in the tool tip in B. Populate the Fringe Component column with the following description, ***"Fringe benefits are recovered through an unapproved, internally calculated fringe benefit rate."*** Then, in the Rate (%) column, provide the organization-wide fringe benefit rate percentage. In the Fringe Benefits Narrative box, itemize the individual fringe benefit categories that comprise the internally calculated, organization-wide fringe benefit rate.

- The entity/organization recovers paid absences as part of salaries and wages but individually direct charge all other fringe benefits. Populate the Fringe Component column with each individual fringe benefit category that is directly charged. Also, populate the Rate (%) column with the rate percentage that coincides with each individual fringe benefit category. In the Fringe Benefits Narrative box, provide an explanation stating, ***“Paid absences are recovered through salaries and wages. All other fringe benefits are identified in the Fringe Components table and individually charged as direct costs using the corresponding rate identified in the Rate (%) column.”***

Fringe Components Table

Our organization's fringe benefits consist of the components shown below:

Fringe Component	Rate (%)
X	
<b>Total Fringe Rate</b>	

Fringe Benefits Cost

Line Item #	Position	Name	Calculation				FEDERAL REQUEST	NON-FEDERAL MATCH
			Personnel Cost	Total Fringe Rate (%)	Fixed / Lump Sum Fringe (if any)	Fringe Benefits Cost		
1			\$0			\$0	\$0	
2			\$0			\$0	\$0	
<b>TOTAL</b>						<b>\$0</b>	<b>\$0</b>	

**Fringe Benefits Narrative:**

 **Fringe Component:**

 Enter the various components of the allowances and services provided to employees as part of their compensation.

If you have a Federal negotiated indirect cost (IDC) rate, you must ensure that the Fringe Components shown are consistent with the fringe benefits listed in the IDC rate agreement if they are described in the remarks or elsewhere in the agreement.

Fringe benefits may be in the form of employer contributions or expenses for FICA (Social Security and Medicare tax), employee life, health, unemployment, worker's compensation insurance, paid absences, and other similar reasonable and allowable benefits as required by law, organization – employee agreement, or established written policies of the applicant/recipient organization (see the Uniform Guidance).

 **Rate (%):**

Enter the percentage for each fringe component.

  **Total Fringe Rate:**

An auto-calculated field.

 Applicants/recipients with an approved indirect cost (IDC) rate agreement must ensure that the Total Fringe Rate shown is consistent with the applicable fringe benefit rate listed in the IDC rate agreement if fringe benefit rate(s) is included.

 **Fringe Benefits Cost**

Fringe benefits shown in this table must apply only to the personnel listed in **A. Personnel** and only for the percentage of their time devoted to the project.

Fringe Benefits Cost Table

  **Line Item #**

An auto-generated number.

  **Position:**

This field is auto-populated from **A. Personnel**. It is the position to which the Total Fringe Rate and any Fixed/Lump Sum Fringe benefits will be applied.

  **Name:**

This field is auto-populated from **A. Personnel**. It is the name of the organization's employee associated with the position.

  **Personnel Cost:**

This field is auto-populated from Personnel Costs in **A. Personnel** by default. It is the Personnel Cost or the Fringe Benefits Rate Base to which the Total Fringe Rate is applied.

 Organizations with Federal negotiated indirect cost (IDC) rate agreement must ensure that the Personnel Cost (Fringe Benefits Rate Base) used is consistent with the Fringe Benefits Rate Base in the IDC rate agreement if a description is included. For example, if the agreement states that the Fringe Benefits Rate Base is "salaries and wages excluding vacation and leave," you must ensure the Personnel Cost (Fringe Benefits Rate Base) reflects salaries and wages that do not include vacation and leave.

 **Total Fringe Rate (%):**

Enter the Total Fringe Rate for your organization.

The Total Fringe Rate you enter must not exceed the Total Fringe Rate shown in the Fringe Components table.

Be sure to explain in the Fringe Benefits Narrative section any differences in the Total Fringe Rate between positions.

 **Fixed / Lump Sum Cost (if any):**

Enter the amount for Fixed or Lump Sum Fringe Benefits – these are fringe benefits that are not calculated based on a percentage of the Personnel Cost.

Leave blank if there is no Fixed or Lump Sum Fringe Benefit to be applied to the employee.

 Be sure to explain in the Fringe Benefits Narrative section how you determined the Fixed or Lump Sum Fringe Benefit, if any. The requested amount must be pro rata to the employee’s budgeted hours or level of effort on the project.

  **Fringe Benefits Cost:**

This is an auto-calculated field showing the fringe benefits cost.  

$$\text{Fringe Benefits Cost} = (\text{Personnel Cost} \times \text{Total Fringe Rate}) + \text{Fixed or Lump Sum Fringe.}$$

  **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Fringe Benefits Cost.

**(Enter TOTAL in SF-424A Section B, line 6b, column 1)**

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Fringe Benefits Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A Section B, line 6b, column 2)**

## Fringe Benefits Narrative

### Fringe Benefits Narrative

Explain any differences in the Total Fringe Rate (%) between positions.

 For Fixed or Lump Sum Fringe Benefits, explain how you determined the amount requested for each position and include the breakdown. The requested amount must be pro rata to the employee's budgeted hours or level of effort on the project.

C. Travel

 C. Travel

Funds requested in **C. Travel** should be for relevant and allowable travel costs for your **organization staff only**. For travel that will be reimbursed from federal grant funds, you are required to use U.S. flag air carriers (49 U.S.C. 40118, commonly referred to as the “Fly America Act”).

Travel costs for consultants, contractors, and subrecipients (along with their fees and other costs) should be shown in **F. Contractual**.

Registration fees for conferences and other events to be attended by organization staff should be shown in **H. Other**.

Registration fees and other travel costs for training participants should be shown in **H. Other**, and itemized accordingly.

Travel costs must comply with the Uniform Guidance. If your organization does not have documented travel policies, the rates and amounts established by GSA must be used.

Travel Cost Table

Trip #	Purpose	Origin and Destination	Calculation					FEDERAL REQUEST	NON-FEDERAL MATCH		
			Item	Cost / Rate per Item	Basis	Quantity per Person	Number of Persons			Travel Cost	
X 1			X					\$0	\$0		+
<b>TOTAL</b>							\$0	\$0			

Trip #	Travel Narrative:	Travel Cost
1		\$0

 Trip #

An auto-generated number.

 Purpose:

Briefly specify the purpose of the travel, e.g., mandatory grantee meeting, site visit, conduct participant/client activities, national conference, regional conference, professional meeting, convention, seminar, symposium etc.

 **? Origin and Destination:**

Enter the City and State/District/Territory/Possession for the origin (where the trip will start) and destination (where the trip will end). If the destination is unknown, indicate "TBD" for "To Be Determined."

**? Item:**

Select from the drop-down list one or more of the following items of cost associated with the travel:

- Hotel/Lodging
- Per Diems (Meals and Incidental Expenses [M&IE] only)
- Airfare
- Train/Bus
- Local Travel (Privately Owned Vehicle [POV] mileage)
- Car Rental
- Parking/Tolls
- Taxi
- Baggage Fees
- Other (No registration fees)

Divide trips requiring more than 30-line items into 2 separate trips and indicate so in the Purpose.

**? Cost/Rate per Item:**

Enter the cost/rate for each item as follows:

- a. Hotel/Lodging – enter the rate per night.
- b. Per Diems (M&IE only) – enter the cost per day.
- c. Airfare or Train/Bus – enter the cost per round trip.
- d. Local travel (POV mileage) – enter the cost per mile.
- e. Car Rental – enter the cost per day.
- f. Taxis, Parking, and/or Tolls – enter the cost per day.
- g. Baggage Fees – enter the cost per round trip.
- h. Other (No registration fees)

Costs for contingencies and miscellaneous items are NOT allowable.

**? Basis:**

The basis for the travel cost is auto-populated depending on the selection from the drop-down list of Items:

- a. "Night" if Hotel/Lodging is selected.
- b. "Day" if Per Diems (M&IE only) is selected.

- c. "Round Trip" if Airfare or Train/Bus is selected.
- d. "Mile" if Local travel (POV mileage) is selected.
- e. "Day" if Car Rental is selected.
- f. "Day" if Taxis, Parking, and/or Tolls is selected.
- g. "Round Trip" if Baggage Fees is selected.

If Other (No registration fees) is selected, enter the relevant basis.

 **Quantity of Item per Person:**

Enter the number of nights, days, miles, round trips, or other items for **each person**.

 **Number of Persons:**

Enter the number of organization staff who will be travelling.

 **Travel Cost:**

This is an auto-calculated field showing the travel cost.

Travel Cost = Cost or Rate per Item x Quantity per Person x Number of Persons

 **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Travel Cost.

**(Enter TOTAL in SF-424A Section B, line 6c, column 1)**

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Travel Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A Section B, line 6c, column 2)**

Travel Narrative

 **Travel Narrative**

Briefly describe the purpose for each travel in relation to achieving goals and objectives of the project. If the travel is not specifically required by the NOFO, briefly describe the need for the travel, that is, explain how it will benefit the project.

Indicate the number of trips planned, staff who will be making the trip, and approximate dates.

If specific travel details are unknown, explain the basis for the proposed travel costs (e.g., historical information).

If you selected "Other (No registration fees)," describe the Item.

### D. Equipment

Line Item #	Item	Check if Item is a Vehicle	Calculation				FEDERAL REQUEST	NON-FEDERAL MATCH
			Quantity	Purchase or Rental/Lease Cost	Percent Charged to the Project	Equipment Cost		
X 1		<input type="checkbox"/>				\$0	\$0	+
<b>TOTAL</b>						<b>\$0</b>	<b>\$0</b>	

Line Item #	Equipment Narrative:				
1		Quantity	Purchase or Rental/Lease Cost	% Charged to the Project	Equipment Cost \$0

#### D. Equipment

Equipment is tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000 (See 2 CFR 200.1). Organizations should follow their documented capitalization policy for classification of equipment. For title, use, management requirements, and disposition of equipment, see the Uniform Guidance.

List expendable items or materials expected to be consumed during the budget period in E. Supplies.

For vehicles and other high-value equipment, you should consider the cost benefits of rental/lease versus purchase (see the Uniform Guidance).

You are encouraged to use Federal excess and surplus property instead of purchasing new equipment whenever such use is feasible and reduces project costs (see the Uniform Guidance).

#### Equipment Cost Table

##### Line Item #

An auto-generated number.

##### Item:

Describe the equipment to be purchased or rented/leased.

Note that capital expenditures for general purpose equipment for example, office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles are unallowable as direct costs without SAMHSA’s prior written approval (See the Uniform Guidance).

##### Check if Item is a Vehicle:

Check the box if the item is a vehicle purchase or rental/lease. Review the separate PDF that appears when the box is checked. Be sure to include with your budget submission the responses to all questions on vehicle purchase or lease/rental and attach the requested supporting documentation.

 **Quantity:**

Enter the number of items of equipment to be purchased or rented/leased.

 **Purchase or Rental/Lease Cost:**

Enter the unit cost of the equipment purchase or rental/lease.

Other charges such as shipping, installation, taxes, duty or protective in-transit insurance, and maintenance costs may be included in or excluded from the unit cost in accordance with the organization's regular accounting practices.

 **Percentage Charged to the Project:**

Enter the percentage of the equipment's value to be charged to the project.

If the equipment will be used by several projects, you may only charge a percentage of the costs for the purchase or rental/lease based on the amount of time the equipment will be used for this project.

 **Equipment Cost:**

This is an auto-calculated field showing the equipment cost.

Equipment Cost = Quantity x (Purchase or Rental/Lease Cost) x Percent Charged to the Project

 **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Equipment Cost.

**(Enter TOTAL in SF-424A, Section B, line 6d, column 1)**

 **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Equipment Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A, Section B, line 6d, column 2)**

## Equipment Narrative

### Equipment Narrative

Describe the need for the equipment, i.e., explain how the use of each item of equipment is related to the implementation of the required/approved activities to achieve the specific project objectives.

Provide the basis for the unit cost of the equipment, e.g., fair market value, cost quotes etc., and describe the procurement method to be used (see the Uniform Guidance). (If you are proposing to purchase vehicles and other high value equipment instead of rental/lease, provide a purchase versus rent/lease analysis, or a statement explaining whether it is more feasible and/or cost effective to purchase versus rental/lease (see the Uniform Guidance).

### VEHICLE LEASE/RENTAL OR PURCHASE

Vehicle rental/lease and purchase are reviewed and approved on a case-by-case basis. Recipients (and subrecipients, as applicable) must be wise when requesting to purchase property under an award. It is the recipient's responsibility to carefully review each potential property purchase to ensure that it is needed and that the need cannot be met with property already owned by the recipient. The rental/lease or purchase of motor vehicles may be allowable. However, for vehicles and other high-value equipment, recipients should consider the most cost-effective procurement method, which may be rental/lease instead of purchase (See the Uniform Guidance).

## ADDITIONAL INFORMATION TO INCLUDE WITH BUDGET SUBMISSION

Include in the **Equipment Narrative** your responses to the following questions and attach the rental/lease versus purchase analysis and three (3) price/rate quotes with your budget submission:

1. Justify the need for the vehicle rental/lease or purchase in relation to serving the population of focus within the geographic catchment area consistent with the required activities in the [NOFO](#). Be sure to address the following:
  - a. How many clients do you anticipate transporting each trip and how many clients served will benefit from this vehicle during the budget period and project period?
  - b. How often do you anticipate transporting clients (e.g., number of times each week)?
  - c. If requesting to rent/lease or purchase more than one vehicle, explain why more than one vehicle is necessary.
  - d. Who will drive the vehicle?
  - e. What is your budget for the driver's salary and fringe benefits in subsequent budget periods?
2. Does your organization have other SAMHSA awards where the rental/lease or purchase of vehicle was approved? If so, have you considered using the vehicle under other SAMHSA grant(s) or transferring the vehicle to the current SAMHSA project?
3. Is your organization able to purchase the vehicle using its own funds or finance it? If so, you may be able to recover the depreciation on the vehicle through your indirect charges.
4. Can the vehicle be purchased using other sources of funds (other federal or non-federal funds, e.g., program income, foundation funds, etc.)?

5. Has your organization considered a used vehicle?
6. Has your organization considered the following alternative transportation options for clients?
  1. Other vehicles in the organization that may be used considering that you may request reimbursement for POV mileage?
  2. The use of ride sharing service(s)?
  3. The use of public transportation?
7. Submit a rental/lease versus purchase analysis so SAMHSA can determine the most economical and practical procurement for the vehicle. Include **price or rate quotes** for both rental/lease and purchase options from three (3) qualified sources/vendors (See Uniform Guidance).

For more information on vehicle leases, refer to the [GSA guidance](#):

*Per the Uniform Guidance, Domestic preferences for procurements, the applicant/recipient should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.*

8. Will other programs/activities in the organization use the vehicle or will it be dedicated to the SAMHSA project only? If other programs/activities will use the vehicle, address the following:
  1. How will SAMHSA's fair share of the vehicle lease/rental or purchase cost be determined?
  2. Provide the breakdown of the vehicle lease/rental or purchase cost showing both the organization and SAMHSA's fair share?
9. Will non-project funds be used for maintenance/repairs, insurance, and fuel? If not, why?

### E. Supplies

Line Item #	Item	Calculation					FEDERAL REQUEST	NON-FEDERAL MATCH
		Unit Cost	Basis	Quantity	Duration	Supplies Cost		
X 1						\$0	\$0	
<b>TOTAL</b>						\$0	\$0	

Line Item #	Supplies Narrative:						
	Unit Cost	Basis	Quantity	Duration	Supplies Cost		
1					\$0		

### E. Supplies

Supplies are all tangible personal property other than described in D. Equipment (see 2 CFR 200.1). Supplies include items that often have a one-time use, that is, materials which are expendable or consumed during the budget period. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the organization for financial statement purposes or \$10,000, regardless of the length of its useful life (see 2 CFR 200.1).

For each line-item cost, include adequate justification and a detailed breakdown of your estimate. List the items by type of supplies (e.g., training materials, desktop computer, laptop, projector etc.), unit cost, quantity, and/or duration.

If you will be serving clients/participants, include the number of clients/ participants in the basis for the costs.

#### Supplies Cost Table

##### Line Item #

An auto-generated number.

##### Item:

List supplies required for the various project activities, e.g., laptop, desktop computer, printer, etc.

##### Unit Cost:

Enter the unit cost for the basis shown. For example, if the Basis is laptop or printer, enter the cost for each laptop, or printer. If the basis is a unit of time (for example, week, month, quarter, year), enter the cost for the unit of time.

 **Basis:**

This field is for text only. Enter the basis for the unit cost, i.e., by type of item (for example, laptop, printer, etc.) or by unit of time (for example, week, month, quarter, year etc.).

 **Quantity:**

Enter the number of items needed.

You may enter a value in either Quantity or Duration, or both, if applicable.

 **Duration:**

Enter the duration or length of time that the item will be needed.

You may enter a value in either Quantity or Duration, or both, if applicable.

  **Supplies Cost:**

This is an auto-calculated field showing the supplies cost.

Supplies Cost = Unit Cost x Quantity x Duration.

For example, cost for supplies requested for a specific project activity may be determined by multiplying the estimated cost per month entered in Unit Cost by the number of months entered in Duration with the Basis shown as “month.”

  **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Supplies Cost.

**(Enter TOTAL in SF-424A, Section B, line 6e, column 1)**

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Supplies Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A, Section B, line 6e, column 2)**

## Supplies Narrative

### **Supplies Narrative**

Describe the supplies requested and explain how each supply item is related to the implementation of the required or approved activities to achieve the specific project objectives.

Include the breakdown of costs to show how you determined the unit cost for each supply item, if appropriate.

## F. Contractual

### F. Contractual

Describe the services and deliverables to be provided by each consultant, contract, or subaward and provide the detailed costs and the supporting narrative justification. Explain how the services and deliverables relate to the accomplishment of specific project objectives.

All procurement transactions under the Federal award must be conducted in a manner that provides full and open competition and is consistent with the standards of the relevant sections of the Uniform Guidance.

Recipients or subrecipients must maintain oversight to ensure that contractors perform in accordance with terms, conditions, and specifications of their contracts or purchase orders.

See the Uniform Guidance for additional guidance on procurement standards.

#### Guidance on the Differences between Consultants, Contracts and Subawards

### **CONTRACTUAL COST GUIDANCE**

Consultants are members of a particular profession or possess a special skill who are engaged by the recipient or subrecipient to provide professional and consultant services under the Federal award. Consultants are not officers or employees of the recipient or subrecipient. In determining the allowability of professional service costs, several factors as stated in the Uniform Guidance may be considered.

A contract is a legal instrument by which the recipient or subrecipient conducts procurement transactions for goods and services for the recipient's or subrecipient use under a Federal award and creates a procurement relationship with the contractor. Some characteristics are indicative of a procurement relationship between the recipient or subrecipient and a contractor include, but are not limited to, when the contractor:

1. Provides the goods and services within normal business operations.
2. Provides similar goods or services to many different purchasers.
3. Normally operates in a competitive environment.
4. Provides goods or services that are ancillary to implementation of the to the Federal program; and
5. Is not subject to compliance requirements of the Federal program because of the agreement. However, similar requirements may apply for other reasons.

All procurement transaction under the Federal award must be conducted in a manner that provides full and open competition and is consistent with the standards of the relevant section of the Uniform Guidance.

Subrecipient means an entity that receives a subaward from a pass-through entity to carry out part of a Federal award. Some characteristics which support the classification of the non-Federal entity as a subrecipient include, but are not limited to, when the entity:

1. Determines who is eligible to receive what Federal assistance.
2. Has its performance measured in relation to whether objectives of a Federal program were met.
3. Has responsibility for programmatic decision-making.
4. Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
5. Implements a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

The pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract. In making this determination, the substance of the relationship is more important than the form of the agreement (see the Uniform Guidance).

#### Guidance on Calculating Salaries and Paid Time Off (PTO)

#### Guidance on Calculating Salaries and Paid Time Off (PTO)

After answering important questions, such as: (1) who from your organization will work on the grant; (2), their authorized pay; and (3) level of effort needed, you will also need to identify whether you are budgeting using hourly rates or percentages of annual salary and how your organization recovers paid absences (vacation, holiday, sick, and other paid leave). You will be prompted below to tell us if you will be using hourly rates vs. annual salaries. **Regarding recovery of paid absences, there are two (2) possibilities: (1) you recover paid absences as part of a rate; or (2) you recover paid absences as part of salaries and wages.**

*You recover paid absences as part of a rate.*

This means you recover paid absences: (a) through a federally approved fringe benefit or indirect cost (IDC) rate, including the de minimis rate; or (b) through an internally calculated fringe benefit rate. If paid absences are recovered through a rate, the number of hours and hourly rate, or percentages and annual salary, and the resulting budget request using either option, is calculated as shown in the examples shown under Hourly Rate and Annual Salary.

#### Example 1 - Budget Calculations Using an Hourly Rate:

If an employee receives 240 hours of paid absences each year as a fringe benefit (vacation=120 hours; holiday=80 hours; sick=40 hours), **the maximum number of hours** budgeted for the grant cannot exceed 1,840 hours (2,080 – 240 = 1,840). NOTE: the maximum number of hours budgeted on the grant will necessarily be less than the industry-standard 2,080 hours which denotes total, possible annual hours. Instead, up to 1,840 hours can be recovered as a direct cost from the grant with the remaining 240 paid absence hours recovered through the rate. Therefore, if an employee's Annual Salary is \$75,000, the Hourly Rate should be \$36.06 (\$75,000 / 2080 = \$36.06). If the employee is budgeted to work full-time on the grant, the salary requested will be \$66,350 (1,840 hours x \$36.06 = \$66,350). The remaining

\$8,650 of salary (\$75,000 - \$66,350) relates to paid absences and will be recovered through the rate (240 hours x \$36.06 = \$8,650).

Example 2 - Budget Calculations Using Percentages of Annual Salary:

If an employee receives 240 hours of paid absences each year as a fringe benefit (vacation=120; holiday=80; sick=40), **the maximum percentage of annual salary** budgeted for the grant cannot exceed 88.5 % (2,080 -240 = 1,840/ 2,080 = 88.5 %, rounded). Up to 88.5 % of annual salary can be recovered as a direct cost from the grant with the remaining 11.5 percent related to paid absences and recovered through the rate. Therefore, if an employee's Annual Salary is \$75,000 and budgeted to work full-time on the grant, the salary requested will be \$66,350 (\$75,000 x 88.5% = \$66,350). The remaining \$8,650 of salary (\$75,000 - \$66,350) relates to paid absences and will be recovered through the rate.

*You recover paid absences as part of salaries and wages.*

This likely means: (a) you have a federally approved IDC rate that is directing you to recover paid absences as part of salaries and wages; or (b) you elected the de minimis rate to recover indirect costs, but chose to recover paid absences, not as part of the de minimis rate, but rather as part of salaries and wages. If paid absences are recovered as part of salaries and wages, you may **not use percentages of effort and annual salaries to budget salaries**. Rather, you **must** use hourly rates to calculate budgeted salaries. You **must** also use hourly rates in your accounting system when recovering incurred salary costs related to employees' efforts on federal grants. The use of hourly rates is necessary because paid absences must be "loaded" into salaries and wages as demonstrated in the following example:

Example:

An employee receives 240 hours of paid absences each year as a fringe benefit (vacation =120; holiday =80; sick =40). Paid absences must be "loaded" into the employee's labor rate to achieve a fair and equitable allocation of paid absence costs distributed across all cost centers on which the employee works (2,080 – 240 = 1,840). NOTE: 2,080 hours represents maximum possible annual hours. Therefore, if an employee's Annual Salary is \$75,000, the Hourly Rate should be \$40.76 (\$75,000 / 1,840 hours). If the employee is budgeted to work 700 hours on the grant, the salary requested will be \$28,532 (700 hours x \$40.76).

#### Guidance on the Executive Level II Salary Limitation for Salaries of Individuals Proposed Under Contracts and Subawards

#### EXECUTIVE LEVEL II SALARY LIMITATION

Recipients are restricted from using funds awarded under a SAMHSA grant, cooperative agreement, or applicable contract to pay the direct salary of an individual at a rate more than the Executive Level II of the Federal Executive Pay Scale. For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs.

The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary

The salary limitation applies to organization staff and to all contracts and subawards, but does not apply to consultants; however, consultant payments must meet the test of reasonableness and be consistent with institutional policy for rates paid to consultants, regardless of funding source.

An individual's institutional base salary is not constrained by the legislative provision for a limitation of salary. The rate limitation simply limits the amount that may be awarded and charged to SAMHSA grants, cooperative agreements, and contracts. For individuals whose salary rates are more than Executive Level II, the entity or organization may pay the excess from non-Federal funds.

**i** Summary of Contractual Costs

Enter in the table below the Name of the Organization or Consultant and select the Type of Agreement. The amounts in Contractual Cost, FEDERAL REQUEST, and NON-FEDERAL MATCH (only visible if you selected match is required on page 1), will be auto-populated from the budget category tables for each agreement in Contractual Details below.

Click the **+** button to add a new agreement to the Summary of Contractual Costs table and generate a new Contractual Details section to select budget category tables for that agreement.

Clicking the **X** button to remove an agreement will DELETE all data in the budget category tables for that agreement.

Agreement #	Name of Organization or Consultant	Type of Agreement	Contractual Cost	FEDERAL REQUEST	NON-FEDERAL MATCH
<b>X</b> 1			\$0	\$0	\$0 <b>+</b>
<b>TOTAL</b>			\$0	\$0	\$0

**?** Agreement #

An auto-generated number.

**?** Name of Organization or Consultant:

Enter the name of the organization or individual providing the service(s) and deliverable(s).

**?** Type of Agreement:

Select from the drop-down list the type of agreement between your organization and the other non-Federal entity/firm or individual:

- Consultant
- Contract
- Subaward

  **Contractual Cost:**

This field is auto-populated from the budget category tables shown in Contractual Details. It is the total costs for each agreement.

  **FEDERAL REQUEST:**

This field is auto-populated from the budget category tables in the Contractual Details section. It is the total FEDERAL REQUEST for each agreement.

**(Enter TOTAL in SF-424A, Section B, line 6f, column 1)**

  **NON-FEDERAL MATCH:**

This field is auto-populated from the budget category tables in the Contractual Details section. If matching is required by the NOFO, this is the total amount of matching funds entered in NON-FEDERAL MATCH for each agreement.

**(Enter TOTAL in SF-424A, Section B, line 6f, column 2)**

CONTRACTUAL DETAILS

 **Contractual Details for: [name of the organization or consultant]**

Provide a separate budget for each agreement.

Costs for each agreement must be broken out in sufficient detail with the supporting narrative justification provided for each line-item expense.

Include the number of clients or participants in the basis for the costs, if applicable.

**Contractual Details for** [Contract 1](#)

Agreement #	Services and Deliverables Provided
1	

Select one or more budget categories for this agreement:

<input type="checkbox"/> Personnel	<input type="checkbox"/> Travel	<input type="checkbox"/> Supplies	<input type="checkbox"/> Indirect Charges
<input type="checkbox"/> Fringe Benefits	<input type="checkbox"/> Equipment	<input type="checkbox"/> Other	

 **Services and Deliverables Provided**

For each agreement, explain the need for the services and deliverables and how they relate to the goals and objectives of the project.

For each agreement, provide the following information:

- a. Method of selection/procurement.
- b. Summary of specific tasks/activities to be performed and deliverables.

- c. Method of accountability – describe how the progress and performance of the consultant, contractor, or subrecipient will be monitored; and
- d. Period of performance.

Note that costs incurred outside the award project period cannot be charged to the Federal award.

Select one or more applicable budget categories for the “contract” shown in the Summary of Contractual Costs table above:

1. Personnel
2. Fringe Benefits
3. Travel
4. Equipment
5. Supplies
6. Others
7. Indirect Charges

F.1 Contractual Personnel Cost for [name of the organization or consultant]

Contractual Personnel Cost

All positions shown must be relevant and allowable under the project.

If the Project Director (PD) key position will be held by a consultant or subrecipient, show the PD in this table, and ensure the PD shown is the same PD identified in the [SF-424 section 8f](#).

Also, if the PD key position will be held by a consultant or subrecipient, include a copy of the **formal written agreement** that specifies the roles and responsibilities of the PD even if the relationship does not involve a fee or other form of remuneration.

F.1.1 Contractual Personnel Cost Table

Line Item #	Position	Name	Key Position per the NOFO	Check if Annual Salary	Calculation					FEDERAL REQUEST	NON-FEDERAL MATCH	
					Hourly Rate	Hours	# of Persons	Annual Salary	% Level of Effort (LOE)			Contractual Personnel Cost
X 1			<input type="checkbox"/>	<input type="checkbox"/>			1			\$0	\$0	<input type="checkbox"/>
<b>TOTAL</b>										<b>\$0</b>	<b>\$0</b>	

Line Item #	Contractual Personnel Narrative:						
1				Hourly Rate	# of Persons 1	Hours	Personnel Cost \$0

Line Item #

An auto-generated number.

**? Position:**

Enter the title of the position. Ensure the position titles for key personnel are identical to those stated in the NOFO.

The position must be relevant and allowable under the project.

**? Name:**

Enter the name of the person in the position.

**? Key Position per the NOFO:**

Check the box if the NOFO identified the position as key personnel.

Individuals in key positions require prior approval by SAMHSA after review of qualifications and position descriptions.

If the Project Director (PD) key position will be held by a consultant or subrecipient, show the PD in this table, and ensure the PD shown is the same PD identified in the [SF-424](#) section 8f.

**? Check if Annual Salary:**

Check the box if you would prefer to use Annual Salary instead of Hourly Rate.

Checking this box will remove values entered in Hourly Rate and Hours.

Un-checking this box will remove values entered in Annual Salary and LOE.

**\* ? Hourly Rate:**

Enter the actual or projected Hourly Rate.

For contracts and subawards, the Hourly Rate must not exceed the Executive Level II salary. The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary.

The Hourly Rate must be reasonable for the services provided and conform to the established policy of the organization, consistently applied to both Federal and non-Federal activities.

**? Hours:**

Enter the number of hours.

Note that 2,080 hours is typically full-time status or 100% level of effort for an individual.

 **# of Persons:**

Enter the number of persons. The default number of persons is 1.

 **Annual Salary:**

Enter the actual or projected Annual Salary.

 For contracts and subawards, the Annual Salary must not exceed the Executive Level II salary. The Office of Personnel Management will release new salary levels for the Federal Executive Pay Scale annually. Please refer to the [SAMHSA Standard Terms and Conditions](#) for the current Executive Level II salary.

The annual salary must be reasonable for the services provided and conform to the established policy of the organization, consistently applied to both Federal and non-Federal activities.

 **% Level of Effort (LOE):**

Enter the percentage of time the individual will work on the project during the budget period.

An individual’s total LOE across all active projects (including other Federal awards) must NOT exceed 100%.

  **Contractual Personnel Cost:**

This is an auto-calculated field showing the contractual personnel cost.

**If Hourly Rate and Hours are entered:**

Contractual Personnel Cost = Hourly Rate x Hours x # of Persons

**If Annual Salary and Percent LOE are entered:**

Contractual Personnel Cost = Annual Salary x Percent LOE x # of Persons

  **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Contractual Personnel Cost.

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Contractual Personnel Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state

and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

### F.1.2 Contractual Personnel Narrative

#### Contractual Personnel Narrative

Describe the roles and responsibilities of each position and explain how they relate to achieving the goals and objectives of the project.

If the Project Director (PD) key position will be held by a consultant or subrecipient, include a copy of the **formal written agreement** that specifies the roles and responsibilities of the PD even if the relationship does not involve a fee or other form of remuneration.

Individuals cannot exceed 100% level of effort across all active projects including other Federal awards.

### F.2 Contractual Fringe Benefits Cost for [name of the organization or consultant]

#### Contractual Fringe Benefit Cost

Fringe benefits are allowances and services provided to staff as compensation in addition to regular salaries and wages.

 For organizations with a Federally negotiated indirect cost (IDC) rate agreement, the treatment of fringe benefits including the fringe benefits rate base, fringe benefit components, and the applicable fringe benefits rate must be consistent with the rate agreement.

Fringe benefits cost must comply with the Uniform Guidance. The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in the section of the Uniform Guidance on Insurance and indemnification); pension plan costs; paid absences; and other similar benefits are allowable, provided such benefits are reasonable and are required by law, organization-employee agreement, or an established written policy of the entity or organization.

#### When to Complete the Fringe Component Table

  Guidance on When to Complete the Fringe Component Table

It is unnecessary to populate the Fringe Benefits Components Table in the following situations:

1. The entity/organization has a federally approved fringe benefit rate. Populate the Fringe Component column with the following description, "***Fringe benefits are recovered through a federally approved fringe rate.***" Then, in the Rate (%) column, provide the federally approved rate percentage. It is **unnecessary** to populate the Fringe Benefits Narrative box in this scenario.
2. The entity/organization has a federally approved indirect cost rate (including a de minimis rate) and all fringe benefits listed in the tool tip B. Fringe Benefits are recovered through the indirect

cost Leave the Fringe Component and Rate (%) columns blank. In the Fringe Benefits Narrative box, include the following description, ***“Fringe benefits are not separately requested, but rather are recovered through a federally approved indirect cost rate or de minimis rate.”***

Only populate the Fringe Benefits Components Table in the following situations:

1. The entity/organization uses an internally calculated, organization-wide, fringe benefit rate that recovers all fringe benefits listed above (see above definition). Populate the Fringe Component column with the following description, ***“Fringe benefits are recovered through an unapproved, internally calculated fringe benefit rate.”*** Then, in the Rate (%) column, provide the organization-wide fringe benefit rate percentage. In the Fringe Benefits Narrative box, itemize the individual fringe benefit categories that comprise the internally calculated, organization-wide fringe benefit rate.
2. The entity/organization recovers paid absences as part of salaries and wages but individually direct charge all other fringe benefits. Populate the Fringe Component column with each individual fringe benefit category that is directly charged. Also, populate the Rate (%) column with the rate percentage that coincides with each individual fringe benefit category. In the Fringe Benefits Narrative box, provide an explanation stating, ***“Paid absences are recovered through salaries and wages. All other fringe benefits are identified in the Fringe Components table and individually charged as direct costs using the corresponding rate identified in the Rate (%) column.”***

**F.2.1 Contractual Fringe Components Table**

Contractual fringe benefits consist of the components shown below:

Contractual Fringe Component	Rate (%)
X	+
Total Fringe Rate	

**Contractual Fringe Benefits Costs**

Line Item #	Position	Name	Calculation				FEDERAL REQUEST	NON-FEDERAL MATCH
			Contractual Personnel Cost	Total Fringe Rate (%)	Fixed / Lump Sum Fringe (if any)	Contractual Fringe Benefits Cost		
1			\$0			\$0	\$0	
<b>TOTAL</b>						<b>\$0</b>	<b>\$0</b>	

Contractual Fringe Benefits Narrative:

**? Contractual Fringe Components:**

Enter the various components of the allowances and services provided to employees as compensation in addition to regular salaries and wages.

For organizations with a Federal negotiated indirect cost (IDC) rate agreement, ensure that the Contractual Fringe Components shown are consistent with the fringe benefits listed in the IDC rate agreement if they are described in the remarks or elsewhere in the agreement.

Fringe benefit may be in the form of employer contributions or expenses for FICA (Social Security and Medicare tax) employee life security; employee life, health, unemployment, worker's compensation insurance, paid absences, and other similar reasonable and allowable benefits as required by law, organization – employee agreement, or established written policies of the entity/organization (See the Uniform Guidance).

 Rate:

Enter the percent for each fringe component.

  **Total Fringe Rate:**

An auto-calculated field.

 For organizations with an approved indirect cost (IDC) rate agreement, ensure that the Total Fringe Rate shown is consistent with the applicable fringe benefit rate listed in the IDC rate agreement if fringe benefit rate(s) is included.

### F.2.2 Contractual Fringe Benefits Cost Table

Fringe benefits are allowances and services provided to staff as compensation in addition to regular salaries and wages.

Fringe benefits cost must comply with the Uniform Guidance. The cost of fringe benefits in the form of employer contributions or expenses for social security: employee life, health unemployment, and worker’s compensation insurance (except as indicated in the section of the Uniform Guidance or Insurance and indemnification); pension plan costs; and other similar benefits are allowable, provided such benefits are reasonable and are required by law, organization-employee agreement, or an established written policy of the entity or organization.

  **Line Item #**

An auto-generated number.

  **Position:**

This field is auto-populated from Contractual Personnel. It is the position to which the Total Fringe Rate and any Fixed/Lump Sum Fringe benefits will be applied.

 **?** Name:

This field is auto-populated from Contractual Personnel. It is the name of the individual associated with the position.

 **?** Contractual Personnel Cost:

This field is auto-populated from Contractual Personnel in the Contractual Personnel table by default. It is the Contractual Personnel Cost or the Fringe Benefits Rate Base to which the Total Fringe Rate is applied.

For organizations with a Federal negotiated indirect cost (IDC) rate agreement, ensure that the Contractual Personnel Cost (Fringe Benefits Rate Base) used is consistent with the Fringe Benefits Rate Base in the IDC rate agreement if a description is included. For example, if the agreement states that the Fringe Benefits Rate Base is “salaries and wages excluding vacation and leave,” you must ensure the Contractual Personnel Cost (Fringe Benefits Rate Base) reflects salaries and wages that do not include vacation and leave.

**?** Total Fringe Rate:

Enter the percent Total Fringe Rate for the individual or organization.

The Total Fringe Rate you enter must not exceed the Total Fringe Rate shown in the Contractual Fringe Components table.

Be sure to explain in the Contractual Fringe Benefits Narrative section any differences in the Total Fringe Rate between positions.

**?** Fixed / Lump Sum Cost (if any):

Enter the amount for Fixed or Lump Sum Fringe Benefits – these are fringe benefits that are not calculated based on a percentage of the Contractual Personnel Cost.

Leave blank if there is no Fixed or Lump Sum Fringe Benefit to be applied to the individual.

**Be sure to explain in the Contractual Fringe Benefits Narrative section how you determined the Fixed or Lump Sum Fringe Benefit, if any. The requested amount must be pro rata to the employee’s budgeted hours or level of effort on the project.**

 **?** Contractual Fringe Benefits Cost:

This is an auto-calculated field showing the contractual fringe benefits cost.

Contractual Fringe Benefits Cost = (Contractual Personnel Cost x Total Fringe Rate) + Fixed or Lump Sum Fringe.

  **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Contractual Fringe Benefits Cost.

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Contractual Fringe Benefits Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

### F.2.3 Contractual Fringe Benefits Narrative

 **Contractual Fringe Benefits Narrative**

Explain any differences in the Total Fringe Rate (%) between positions.

For Fixed or Lump Sum Fringe Benefits, explain how you determined the amount requested for each position and include the breakdown. The requested amount must be pro rata to the employee's budgeted hours or level of effort on the project.

*F.3 Contractual Travel Cost for [name of the organization or consultant]*

 **Contractual Travel Cost**

Funds requested in Contractual Travel should be for relevant and allowable travel costs for the entity or organization. For travel that will be reimbursed from federal grant funds, the entity or organization is required to use U.S. flag air carriers (49 U.S.C. 40118, commonly referred to as the "Fly America Act").

Show registration fees for conferences and other events in **Contractual Other**.

Travel costs charged to the project must comply with the Uniform Guidance. If the entity or organization does not have documented travel policies, the rates and amounts established by GSA must be used.

### F.3.1 Contractual Travel Cost Table

Trip #	Purpose	Origin and Destination	Calculation						FEDERAL REQUEST	NON-FEDERAL MATCH
			Item	Cost / Rate per Item	Basis	Quantity per Person	Number of Persons	Contract Travel Cost		
X 1			X					\$0	\$0	+
<b>TOTAL</b>								\$0	\$0	

Trip #	Contractual Travel Narrative:	Travel Cost
1		\$0

**Trip #**

An auto-generated number.

**Purpose:**

Briefly specify the purpose of the travel, e.g., mandatory grantee meeting, site visit, conduct participant/client activities, national conference, regional conference, professional meeting, convention, seminar, symposium etc.

**Origin and Destination:**

Enter the City and State/District/Territory/Possession for the origin (where the trip will start) and destination (where the trip will end). If the destination is unknown, indicate "TBD" for "To Be Determined."

**Item:**

Select from the drop-down list one or more of the following items of cost associated with the travel:

- Hotel/Lodging
- Per Diems (Meals and Incidental Expenses [M&IE] only)
- Airfare
- Train/Bus
- Local Travel (Privately Owned Vehicle [POV] mileage)
- Car Rental
- Parking/Tolls
- Taxis
- Baggage Fees
- Other items (No registration fees)

**Cost/Rate per Item:**

Enter the cost/rate for each item:

- a. Hotel/Lodging – enter the rate per night.
- b. Per Diems (M&IE only) – enter the cost per day.
- c. Airfare or Train/Bus – enter the cost per round trip.
- d. Local travel (POV mileage) – enter the cost per mile.
- e. Car Rental – enter the cost per day.
- f. Taxis, Parking, and/or Tolls – enter the cost per day.
- g. Baggage Fees – enter the cost per round trip.
- h. Other (No registration fees)

Costs for contingencies and miscellaneous items are NOT allowable.

 **Basis:**

The basis for the travel cost is auto-populated depending on the selection from the drop-down list of Items:

- a. “Night” if Hotel/Lodging is selected.
- b. “Day” if Per Diems (M&IE only) is selected.
- c. “Round Trip” if Airfare or Train/Bus is selected.
- d. “Mile” if Local travel (POV mileage) is selected.
- e. “Day” if Car Rental is selected.
- f. “Day” if Taxis, Parking, and/or Tolls is selected.
- g. “Round Trip” if Baggage Fees is selected.

If Other (No registration fees) is selected, enter the relevant basis.

 **Quantity of Item per Person:**

Enter the number of nights, days, miles, round trips, or other items for **each person**.

 **Number of Persons:**

Enter the number of persons who will be travelling.

 **Contract Travel Cost:**

This is an auto-calculated field showing the contractual travel cost.

Contract Travel Cost = Cost or Rate per Item x Quantity per Person x Number of Persons.

 **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Contractual Travel Cost.

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Contractual Travel Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

### F.3.2 Contractual Travel Narrative

#### Contractual Travel Narrative

Briefly describe the purpose for each travel in relation to achieving goals and objectives of the project. If the travel is not specifically required by the NOFO, briefly describe the need for the travel, that is, explain how it will benefit the project.

Indicate the number of trips planned, persons who will be making the trip, and approximate dates.

If specific travel details are unknown, explain the basis for the proposed travel costs (e.g., historical information).

If you selected “Other (No registration fees)” as an Item, describe the Item.

F.4 Contractual Equipment Cost for [name of the organization or consultant]

 **Contractual Equipment Cost**

Equipment is tangible, personal property (including information technology systems) having a useful life of more than one year and per unit acquisition cost that equals or exceeds the lesser of capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000 (see 2 CFR 200.1). Organizations should follow their documented capitalization policy for classification of equipment. For title, use, management requirements, and disposition of equipment, see the Uniform Guidance.

List items or materials expected to be consumed during the budget period in **Contractual Supplies**.

For vehicles and other high-value equipment, the entity or organization should consider the cost benefits of rental/lease versus purchase (See the Uniform Guidance).

You are encouraged to use Federal excess and surplus property instead of purchasing new equipment whenever such use is feasible and reduces project costs (see the Uniform Guidance).

**F.4.1 Contractual Equipment Cost Table**

Line Item #	Item	Check if Item is a Vehicle	Calculation			Contractual Equipment Cost	FEDERAL REQUEST	NON-FEDERAL MATCH
			Quantity	Purchase or Rental/Lease Cost	Percent Charged to the Project			
X 1		<input type="checkbox"/>				\$0	\$0	
<b>TOTAL</b>						\$0	\$0	

Line Item #	Contractual Equipment Narrative:				
	Quantity	Purchase or Rental/Lease Cost	% Charged to the Project	Equipment Cost	\$0
1					

 **Line Item #**

An auto-generated number.

 **Item:**

Describe the equipment to be purchased or rented/leased.

Note that capital expenditures for general purpose equipment, for example, office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles are unallowable as direct costs without SAMHSA’s prior written approval (See the Uniform Guidance).

**? Check if Item is a Vehicle:**

Check the box if the item is a vehicle purchase or rental/lease. Review the separate PDF that appears when the box is checked. Be sure to include with your budget submission the responses to all questions on vehicle purchase or lease/rental and attach the requested supporting documentation.

**? Quantity:**

Enter the number of items of equipment to be purchased or rented/leased.

**? Purchase or Rental/Lease Cost:**

Enter the unit cost of the equipment purchase or rental/lease.

Other charges such as shipping, installation, taxes, duty or protective in-transit insurance, and maintenance costs may be included in or excluded from the unit cost in accordance with the organization's regular accounting practices.

**? Percentage Charged to the Project:**

Enter the percentage of the equipment's value to be charged to the project.

If the equipment will be used by several projects, you may only charge a percentage of the costs for the purchase or rental/lease based on the amount of time the equipment will be used for this project.

**= ? Contractual Equipment Cost:**

This is an auto-calculated field showing the contractual equipment cost.

Contractual Equipment Cost = Quantity x (Purchase or Rental/Lease Cost) x Percent Charged to the Project.

**= ? FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Contractual Equipment Cost.

**★ ? NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Contractual Equipment Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

## F.4.2 Contractual Equipment Narrative

### Contractual Equipment Narrative:

Describe the need for the equipment, i.e., explain how the use of each item of equipment is related to the implementation of the required or approved activities to achieve the specific project objectives.

Provide the basis for the unit cost of the equipment, e.g., fair market value, cost quotes etc., and describe the procurement method to be used (see the Uniform Guidance).

If the organization is proposing to purchase vehicles and other high value equipment instead of rental/lease, provide a purchase versus rent/lease analysis, or a statement explaining whether it is more feasible and/or cost effective to purchase versus rental/lease (see the Uniform Guidance).

### VEHICLE LEASE/RENTAL OR PURCHASE

Vehicle rental/lease and purchase are reviewed and approved on a case-by-case basis. Recipients (and subrecipients, as applicable) must be wise when requesting to purchase property under an award. It is the recipient's responsibility to carefully review each potential property purchased to ensure that it is needed and that the need cannot be met with property already owned by the recipient. The rental/lease or purchase of motor vehicles may be allowable. However, for vehicles and other high-value equipment, recipients should consider the most cost-effective procurement method, which may be rental/lease instead of purchase (See the Uniform Guidance).

### **ADDITIONAL INFORMATION TO INCLUDE WITH BUDGET SUBMISSION**

Include in the **Equipment Narrative** your responses to the following questions and attach the rental/lease versus purchase analysis and three (3) price/rate quotes with your budget submission:

1. Justify the need for the vehicle rental/lease or purchase in relation to serving the population of focus within the geographic catchment area consistent with the required activities in the [NOFO](#). Be sure to address the following:
  - a. How many clients do you anticipate transporting each trip and how many clients served will benefit from this vehicle during the budget period and project period?
  - b. How often do you anticipate transporting clients (e.g., number of times each week)?
  - c. If requesting to rent/lease or purchase more than one vehicle, explain why more than one vehicle is necessary.
  - d. Who will drive the vehicle?
  - e. What is your budget for the driver's salary and fringe benefits in subsequent budget periods?
2. Does your organization have other SAMHSA awards where the rental/lease or purchase of vehicle was approved? If so, have you considered using the vehicle under other SAMHSA award(s) or transferring the vehicle to the current SAMHSA project?
3. Is your organization able to purchase the vehicle using its own funds or finance it? If so, you may be able to recover the depreciation on the vehicle through your indirect charges.

4. Can the vehicle be purchased using other sources of funds (other federal or non-federal funds, e.g., program income, foundation funds, etc.)?
5. Has your organization considered a used vehicle?
6. Has your organization considered the following alternative transportation options for clients?
  - a. Other vehicles in the organization that may be used considering that you may request reimbursement for POV mileage?
  - b. The use of ride sharing service(s)?
  - c. The use of public transportation?
7. Submit a rental/lease versus purchase analysis so SAMHSA can determine the most economical and practical procurement for the vehicle. Include price or rate quotes for both rental/lease and purchase options from three (3) qualified sources/vendors (See the Uniform Guidance). For more information on vehicle leases, refer to the [GSA guidance](#).
8. *Per the Uniform Guidance- Domestic preferences for procurements, the applicant/recipient should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.* 8. Will other programs/activities in the organization use the vehicle or will it be dedicated to the SAMHSA project only? If other programs/activities will use the vehicle, address the following:
  1. How will SAMHSA's fair share of the vehicle lease/rental or purchase cost be determined?
  2. Provide the breakdown of the vehicle lease/rental or purchase cost showing both the organization and SAMHSA's fair share?
9. Will non-project funds be used for maintenance/repairs, insurance, and fuel? If not, why?

F.5 Contractual Supplies Cost for [name of the organization or consultant]

**Contractual Supplies Cost**

Supplies are all tangible personal property other than those described in Contractual Equipment (see 2 CFR 200.1). Supplies include items that often have a one-time use, that is, materials which are expendable or consumed during the performance of the Federal award. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the organization for financial statement purposes or \$10,000, regardless of the length of its useful life (See 2 CFR 200.1).

For each line-item cost, include adequate justification and a detailed breakdown of your estimate. List the items by type of supplies (e.g., training materials, desktop computer, laptop, printer, projector etc.), unit cost, quantity, and/or duration.

If the entity or organization will be serving clients/participants, include the number of clients/participants in the basis for the costs.

**F.5.1 Contractual Supplies Cost Table**

Line Item #	Item	Calculation				Contractual Supplies Cost	FEDERAL REQUEST	NON-FEDERAL MATCH
		Unit Cost	Basis	Quantity	Duration			
X 1						\$0	\$0	
<b>TOTAL</b>						\$0	\$0	

Line Item #	Contractual Supplies Narrative:						
1	Unit Cost	Basis	Quantity	Duration	Supplies Cost	\$0	

**Line Item #**

An auto-generated number.

**Item:**

List the supplies required for the various project activities, e.g., laptop, desktop computer, printer, etc.

**Unit Cost:**

Enter the unit cost for the basis shown. For example, if the basis is laptop or printer, enter the cost for each laptop, or printer. If the basis is a unit of time (for example, week, month, quarter, year), enter the cost for the unit of time.

**? Basis:**

This field is for text only. Enter the basis for the unit cost, i.e., by type of item (for example, copy, laptop, printer, etc.) or by unit of time (for example, week, month, quarter, year etc.).

**? Quantity:**

Enter the number of items needed.

You may enter a value in either Quantity or Duration, or both, if applicable.

**? Duration:**

Enter the duration or length of time that the item will be needed.

You may enter a value in either Quantity or Duration, or both, if applicable.

**= ? Contractual Supplies Cost:**

This is an auto-calculated field showing the contractual supplies cost.

Contractual Supplies Cost = Unit Cost x Quantity x Duration

For example, cost for supplies required for a specific project activity may be determined by multiplying the estimated cost per month entered in Unit Cost by the number of months entered in Duration with the Basis shown as “month.”

**= ? FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Contractual Supplies Cost.

**★ ? NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Contractual Supplies Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

## F.5.2 Contractual Supplies Narrative

### Contractual Supplies Narrative:

Describe the type of supplies requested and explain how each supply item is related to the implementation of the required or approved activities to achieve the specific project objectives.

Include the breakdown of costs to show how you determined the unit cost for each item, if appropriate.

## F.6 Contractual Other Cost for [name of the organization or consultant]

### Contractual Other Cost

This category is for any cost not covered in the previous contractual budget categories. Ensure that Contractual Other are not already covered by the Contractual Indirect Charges.

“Other” costs may include:

- Minor Alteration and Renovation (A&R)
- Rent
- Participant/ client incentives (up to the maximum amount of **non-cash incentive** for required data collection follow up specified in the NOFO)
- Training activities (except for consultant and contractual costs)
- Travel for training participants
- Registration fees

List items or expense and explain why each item is needed to achieve the project goals and objectives. Show the basis for the calculations – breakdown costs into the cost per unit or rate and quantity. If the entity will be serving clients/participants, include the number to be served in the basis for the costs.

**For training projects, list the travel for trainees separately.** Show the number of trainees/ participants and the unit costs. Itemize travel costs as shown in **Contractual Travel**.

### Guidance on Minor A&R

#### MINOR ALTERATION AND RENOVATION (A&R)

A&R is defined as improvements, rearrangements, or alterations to a facility that are required to use the space more effectively for its designed purpose to meet a programmatic need or requirement.

Routine maintenance and repair of the organization’s building or operational facility or its equipment, that are normal business costs and generally charged as indirect, is not considered A&R (see the HHS Grants Policy Statement).

Minor A&R of existing facilities, if necessary and appropriate for the project may be authorized up to 25 percent of the total approved budget (direct and indirect costs) for a budget period, or \$150,000, whichever is less. Minor A&R may not include a structural change (e.g., to the foundation, roof, floor, or exterior or loadbearing walls of a facility, or extension of an existing facility) to achieve the following: Increase the floor area; and/or change the function and purpose of the facility. Construction is specifically excluded.

All minor A&R must be approved by SAMHSA. Funds may not be used to pay for the purchase or construction of any building or structure to house any part of the program.

Guidance on Rental Costs

 **RENTAL COSTS**

Costs related to office space are typically included in the indirect cost rate (see the Uniform Guidance).

**F.6.1 Contractual Other Cost Table**

Line Item #	Item	Check for Minor A&R	Calculation				Contractual Other Cost	FEDERAL REQUEST
			Unit Cost / Rate	Basis	Quantity	Duration		
X 1		<input type="checkbox"/>					\$0	\$0 +
<b>TOTAL</b>							\$0	\$0

Line Item #	Contractual Other Narrative:					
1	Unit Cost/Rate	Basis	Quantity	Duration	Other Cost	\$0

 **Line Item #**

An auto-generated number.

 **Item:**

List each item by type of expense. **“Miscellaneous”** and **“contingency”** expenses are **NOT** allowable.

A recipient or treatment or prevention provider may provide up to **the maximum non-cash incentive** to individuals to participate in required data collection follow up specified in the NOFO. This amount may be paid for participation in each required follow-up interview.

**Meals** are generally unallowable unless they are specifically stated as an allowable expense in the NOFO.

 **Check if Minor A&R:**

Check the box if the item is for minor A&R.

 Review the separate PDF that appears when the box is checked. Be sure to include with your budget submission the responses to all questions on minor A&R and attach the requested supporting documentation.

**? Unit Cost/Rate:**

Enter the Unit Cost or Rate for each item for the Basis shown.

**? Basis:**

This field is for text only. Enter the Basis for the Unit Cost/ Rate, e.g., square feet, brochure, client/participant, incentive, etc. or unit of time (such as hour, day, week, month, quarter, or year), or another Basis as applicable.

**? Quantity:**

Enter the number of items needed e.g., phones, brochures, clients/participants, incentives etc. that is appropriate for the Unit Cost/ Rate and Basis.

You may enter a value in either Quantity or Duration, or both, if applicable.

**? Duration:**

Enter the number of hours, days, weeks, months, quarters that is appropriate for the Unit Cost/ Rate and Basis.

You may enter a value in either Quantity or Duration, or both, if applicable.

**= ? Other Cost:**

This is an auto-calculated field showing the contractual other cost.

Contractual Other Cost = (Unit Cost or Rate) x Quantity x Duration

**= ? FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Contractual Other Cost.

**★ ? NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Contractual Other Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

(Enter TOTAL in SF-424A, Section B, line 6h, column 2)

## F.6.2 Contractual Other Narrative

### Contractual Other Narrative

Explain why each item or type of expense is necessary for the successful implementation and completion of the project.

If incentives are requested, adequately justify the need for incentives as required in the NOFO (see the Absence of Coercion section in the NOFO Appendix) and state how participants will be awarded.

Costs related to office space are typically included in the indirect cost rate (see Uniform Guidance).

### MINOR ALTERATION AND RENOVATION (A&R)

#### MINOR ALTERATION AND RENOVATION (A&R)

A&R is defined as improvements, rearrangements, or alterations to a facility that are required to use the space more effectively for its designed purpose to meet a programmatic need or requirement. Per the [HHS Grants Policy Statement](#) (p. 48),

Routine maintenance and repair of the organization's building or operational facility or its equipment, that are normal business costs and generally charged as an indirect , is not considered A&R(see the [HHS Grants Policy Statement](#)).

Minor A&R of existing facilities, if necessary and appropriate for the project, may be authorized for up to 25 percent of the total approved budget (direct and indirect costs) for a budget period or \$150,000, whichever is less. Minor A&R may not include a structural change (e.g., to the foundation, roof, floor, or exterior or loadbearing walls of a facility, or extension of an existing facility) to achieve the following: Increase the floor area; and/or change the function and purpose of the facility. Construction is specifically excluded.

All minor A&R must be approved by SAMHSA. Funds may not be used to pay for the purchase or construction of any building or structure to house any part of the program.

#### **ADDITIONAL INFORMATION TO INCLUDE WITH BUDGET SUBMISSION**

Include in the Other Narrative your responses to the following questions and attach three (3) price quotes with your budget submission:

1. Describe the minor A&R work that is needed. Explain how the improvements to the existing facility will enable it to be used more effectively for its designed purpose to meet a programmatic need or requirement.
2. Will the renovated space be used by other programs or as a common space by the organization as a whole? If so, how was SAMHSA's fair share of the minor A&R cost determined? Will 100% of the minor A&R cost be charged to the SAMHSA project?
3. Confirm that the minor A&R is consistent with the following criteria ([HHS Grants Policy Statement](#), p. 47):

1. The work is required to use the space more effectively to meet the program needs.
  2. The building has a useful life consistent with program purposes and is architecturally and structurally suitable for conversion to the type of space required.
    - If you own the property, it has a useful life consistent with the project.
    - If you lease the property, the terms and length of your lease are consistent with the project.
  3. Work and costs to get an initial occupancy permit is not an allowable cost. Costs must be for purposes other than human occupancy (e.g., storage).
  4. If the building is under construction or the minor A&R will take place in an incomplete structure, the costs are only allowable if:
    - It is cost-effective to perform the minor A&R while the building is under construction or being completed, and
    - Minor A&R costs are limited to the difference between the cost of completing the interior space for general use and the cost of adapting it for the federal award supported purpose.
  5. The space involved will be occupied by the project or program.
  6. National Environmental Policy Act (NEPA) and the National Historic Preservation Act (NHPA) requirements are followed, as applicable.
4. Provide 3 different quotes with cost breakdowns or estimates of the minor A&R work that will be needed. Quotes must be submitted on the organization's/contractor's letterhead and dated and signed.

### **Guidance on Rental Costs**

#### **RENTAL COSTS**

**Costs related to office space are typically included in the indirect cost rate (see the Uniform Guidance).**

F.7 *Contractual Total Direct Charges for [name of the organization or consultant]*

 **Contractual Total Direct Charges for [name of the organization or consultant]**

Direct charges/ costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award. Typically costs charged directly to a project include the compensation of employees who work on that project, their related fringe benefit costs, the cost of materials, supplies, and other items of expense incurred for the project.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (see the Uniform Guidance).

**F.7.1 Contractual Total Direct Charges Table**

TOTAL DIRECT CHARGES FOR THIS AGREEMENT	TOTAL FEDERAL REQUEST	TOTAL NON-FEDERAL MATCH
	\$0	

 **TOTAL FEDERAL REQUEST:**

This is an auto-calculated field showing the total of the FEDERAL REQUEST from all contractual budget categories, that is, from Contractual Personnel through Contractual Other.

 **TOTAL NON-FEDERAL MATCH:**

This is an auto-calculated field showing the total of the NON-FEDERAL MATCH from the budget categories **Contractual Personnel** through **Contractual Other**.

F.8 Contractual Indirect Charges for [name of the organization or consultant]

**?** Contractual Indirect Charges

Indirect charges or costs (IDC) are those costs incurred for common or joint purpose benefitting more than one cost objectives and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

The association of a cost with a Federal award is the determining factor in distinguishing direct from indirect cost.

If applicable, include any contractual IDC (i.e., IDC for consultants, contractors, or subrecipients) to be charged to the project.

Do **NOT** include Contractual IDC in **J. Indirect Charges** or with your IDC in the SF-424A.

**F.8.1 Contractual IDC Table**

Calculation			FEDERAL REQUEST	NON-FEDERAL MATCH
IDC Rate (%)	Base	Contractual IDC		
		\$0	\$0	
<b>TOTAL</b>			<b>\$0</b>	

Contractual Indirect Charges Narrative:

**?** IDC Rate (%):

Enter the IDC rate for the agreement.

**?** Base:

Enter the total of all applicable contractual direct cost categories.

**?** Contractual IDC

This is an auto-calculated field showing the Contractual IDC amount. The IDC is calculated by applying the IDC rate to the Base.

Contractual IDC = IDC Rate x Base

**?** FEDERAL REQUEST:

The FEDERAL REQUEST equals the amount in Contractual IDC.

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Contractual IDC Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**F.8.2 Contractual Indirect Charges Narrative**

 **Contractual Indirect Charges Narrative**

Show how the base was determined, that is, list the categories and amounts of direct costs to which the IDC rate was applied.

F.9 Contractual Total Costs for [name of the organization or consultant]

 **Contractual Total Costs**

This is the total of Contractual Direct and Contractual Indirect Charges.

**F.9.1 Contractual Total Costs Table**

TOTAL COST	TOTAL FEDERAL REQUEST	TOTAL NON-FEDERAL MATCH
\$0	\$0	

 **TOTAL COST:**

TOTAL COST

 **TOTAL FEDERAL REQUEST:**

This is an auto-calculated field showing the total of the FEDERAL REQUEST from all contractual budget categories, that is, from Contractual Personnel through Contractual IDC.

  **TOTAL NON-FEDERAL MATCH:**

This is an auto-calculated field showing the total of the NON-FEDERAL MATCH from the budget categories **Contractual Personnel** through **Contractual IDC**.

G. Construction: Not Applicable

Construction or major alteration and renovation (A&R) is not authorized under this program. Leave this section blank on line 6g of the SF-424A. Such activities are allowable only when program legislation includes specific authority for construction. If requesting consideration of minor A&R, provide those costs under the **H. Other** budget category and line 6h of the SF-424A.

**G. Construction:** Not Applicable

Construction or major alteration and renovation (A&R) is not authorized under this program. Leave this section blank on line 6g of the SF-424A. Such activities are allowable only when program legislation includes specific authority for construction. If requesting consideration of minor A&R, provide those costs under the **H. Other** budget category and line 6h of the SF-424A.

## H. Other

### H. Other

This category is for any expenses not covered in the previous budget categories. Ensure that “Other” costs are not already covered by **J. Indirect Charges**.

“Other” costs may include:

- Minor Alteration and Renovation (A&R)
- Rent
- Participant/client incentives (up to maximum amount of **non-cash incentive** for required data collection follow up specified in the NOFO)
- Training activities (except for consultant and contractual costs)
- Travel for training participants
- Registration fees

List items or type of expense and explain why each item is needed to achieve the project goals and objectives. Show the basis for the calculations – breakdown costs into the cost per unit or rate (e.g., cost per square foot, cost per participant etc.) and quantity.

If the organizational entity will be serving clients/participants, include the number of clients/participants in the basis for the costs.

**For training projects, list the travel for trainees separately.** Show the number of trainees/ participants and the unit costs involved. Itemize travel costs the same way as in **C. Travel**.

[Click here for guidance on Minor A&R](#)

### MINOR ALTERATION AND RENOVATION

A&R is defined as improvements, rearrangements, or alterations to a facility that are required to use the space more effectively for its designed purpose to meet a programmatic need or requirement. Per the [HHS Grants Policy Statement](#) (p. 48), routine maintenance and repair of the organization’s building or operational facility or its equipment, that are normal business costs and generally charged as indirect, is not considered A&R.

Minor A&R of existing facilities, if necessary and appropriate for the project, may be authorized for up to 25 percent of the total approved budget (direct and indirect costs) for the budget period or \$150,000, whichever is less. Minor A&R may not include a structural change (e.g., to the foundation, roof, floor, or exterior or loadbearing walls of a facility, or extension of an existing facility) to achieve the following: Increase the floor area; and/or change the function and purpose of the facility. Construction is specifically excluded.

All minor A&R must be approved by SAMHSA. Funds may not be used to pay for the purchase or construction of any building or structure to house any part of the program.

[Click here for guidance on Rental Costs](#)

**i** RENTAL COSTS

Costs related to office space are typically included in the indirect cost rate (see the Uniform Guidance)

Other Cost Table

Line Item #	Item	Check for Minor A&R	Calculation					FEDERAL REQUEST
			Unit Cost / Rate	Basis	Quantity	Duration	Other Cost	
X 1		<input type="checkbox"/>					\$0	\$0 +
<b>TOTAL</b>							\$0	\$0

Line Item #	Other Narrative:					
	Unit Cost/Rate	Basis	Quantity	Duration	Other Cost \$0	
1						

**Line Item #**

An auto-generated number.

**Item:**

List each item by type of expense. **“Miscellaneous”** and **“contingency”** expenses are not allowable.

A recipient or treatment or prevention provider may provide up to the **maximum non-cash incentive** to individuals to participate in required data collection follow up specified in the NOFO. This amount may be paid for participation in each required data collection follow-up interview.

**Meals** are generally unallowable unless they are specifically stated as an allowable expense in the NOFO.

**Check if Minor A&R:**

Check the box if the item is for minor A&R.

Review the separate PDF that appears when the box is checked. Be sure to include with your budget submission the responses to all questions on minor A&R and attach the requested supporting documentation.

**Unit Cost/ Rate:**

Enter the Unit Cost or Rate for each item for the Basis shown.

**? Basis:**

This field is for text only. Enter the Basis for the Unit Cost/ Rate, e.g., square feet, brochure, client/participant, incentive, etc. or unit of time (such as hour, day, week, month, quarter, or year), or other basis as applicable.

**? Quantity:**

Enter the number of items needed e.g., phones, brochures, clients/participants, incentives etc. that is appropriate for the Unit Cost/ Rate and Basis.

You may enter a value in either Quantity or Duration, or both, if applicable.

**? Duration:**

Enter the number of hours, days, weeks, months, quarters that is appropriate for the Unit Cost/ Rate and Basis.

You may enter a value in either Quantity or Duration, or both, if applicable.

**= ? Other Cost:**

This is an auto-calculated field showing the other cost.

Other Cost = (Unit Cost or Rate) x Quantity x Duration

**= ? FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in Other Cost.

**(Enter TOTAL in SF-424A, Section B, line 6h, column 1)**

**★ ? NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the Other Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A, Section B, line 6h, column 2)**

## Other Narrative

### Other Narrative

Explain why each item or expense is necessary for the successful implementation and completion of the project.

If incentives are requested, adequately justify the need for incentives as required in the NOFO (see the Absence of Coercion section in the NOFO Appendix) and state how participants will be awarded incentives.

Costs related to office space are typically included in the indirect cost rate (see the Uniform Guidance).

## I. Total Direct Charges

### I. Total Direct Charges

Direct charges/ costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Typical costs charged directly to a project include the compensation of employees who work on that project, their related fringe benefit costs, the costs of materials, supplies, and other items of expense incurred for the project.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (see Uniform Guidance).

#### Total Direct Charges Table

TOTAL DIRECT CHARGES	TOTAL FEDERAL REQUEST	TOTAL NON-FEDERAL MATCH
	\$0	\$0

### TOTAL FEDERAL REQUEST

This is an auto-calculated field showing the total of the FEDERAL REQUEST from the budget categories **A. Personnel** through **H. Other**.

**(Enter TOTAL in SF-424A, Section B, line 6i, column 1)**

### TOTAL NON-FEDERAL MATCH

This is an auto-calculated field showing the total of the NON-FEDERAL MATCH from the budget categories **A. Personnel** through **H. Other**.

**(Enter TOTAL in SF-424A, Section B, line 6i, column 2)**

## J. Indirect Charges

### J. Indirect Charges

Indirect charges/costs (IDC) are those costs incurred for common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically be proportionate to results achieved.

Costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both (see the Uniform Guidance).

Type of IDC Rate / Cost Allocation Plan

You must select from the drop down list below the type of IDC Rate or Cost Allocation Plan you will use to charge IDC to the award.

Indirect costs (IDC) may be charged to the project based on the following:

- a. The organization has a Federal negotiated IDC rate agreement.
- b. The organization does not have a current Federal negotiated IDC rate agreement and elects to charge the de minimis rate of up to the percentage of modified total direct costs (MTDC) specified in the Uniform Guidance. The organization is authorized to determine the appropriate rate up to this limit.
- c. if the award is for training, the IDC rate is limited to the fixed percent of MTDC stated in the NOFO.
- d. If the organization has an approved Cost Allocation Plan or Method of sharing the total IDC among related agencies/organizations.

You must select from the drop-down list below the type of IDC Rate or Cost Allocation Plan you will use to charge IDC to the award.

#### Drop-Down List:

- We will not charge IDC to the award.
- We elect to charge the de minimis rate of up to the percentage of MTDC specified in the Uniformed Guidance (2 CFR § 200.414(f))
- We will apply the rate in our Federal negotiated IDC rate agreement and have attached a copy of the agreement.
- We will apply the IDC rate on Federal awards for training as stated in the NOFO.
- We will apply the rate in our Cost Allocation Plan

#### We will not charge IDC to the award:

Select this option if you choose **not** to charge IDC to the award.

**?** De Minimis Rate:

**\*** Recipients and subrecipients that do not have a current Federal negotiated indirect cost rate (including provisional rate) may elect to charge a de minimis rate of up to the fixed percentage of modified total direct costs (MTDC) specified in the Uniform Guidance (see 2 CFR § 200.414(f)). The recipient or subrecipient is authorized to determine the appropriate rate up to this limit. When applying the de minimis rate, costs must be consistently charged as either direct or indirect costs and may not be double charged or inconsistently charged as both. The de minimis rate does not require documentation to justify its use and may be used indefinitely. Once elected, the recipient or subrecipient must use the de minimis rate for all Federal awards until the recipient or subrecipient chooses to receive a negotiated rate.

**?** Federal Negotiated IDC Rate Agreement:

**\*** This is applicable only to those organizations with a federal negotiated IDC rate.

Such organizations should use their negotiated rate to charge IDC to the project and include a copy of their current Federal negotiated IDC rate agreement.

**\*** **?** IDC Rate on Federal Awards for Training:

If the award is for a training, the indirect cost rate is limited to the fixed rate of the modified total direct costs (MTDC) stated in the NOFO.

**?** Cost Allocation Plan:

This typically applies to state/county governments and county/city governments that share the total IDC among related agencies.

J.1 We will not Charge IDC to the Award

Indirect Charges

End Date of Effective Period of Approved IDC Rate Agreement	Calculation			FEDERAL REQUEST	NON-FEDERAL MATCH
	Approved IDC Rate (%)	Approved Base	IDC		
N/A	0.00%	\$0	\$0	\$0	\$0
<b>TOTAL</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Indirect Charges Narrative:**

J.1.2 Indirect Charges Narrative

**?** Indirect Charges Narrative:

Explain why you choose not to charge IDC to the project.

J.2 De Minimis Rate

 Modified Total Direct Cost Base:

Note that the MTDC base consists of:

1. All direct salaries and wages,
2. Applicable fringe benefits,
3. Materials and supplies,
4. Services,
5. Travel, and
6. Up to the first \$50,000 of each subaward or contract (*regardless of the period of performance of the subaward or contract under the award*). This is effective for awards issued on or after October 1, 2024, as well as all active awards that have not reached their project period end date.

The MTDC base **must exclude**:

1. Expenditures for equipment,
2. Capital expenditures,
3. Charges for patient care,
4. Rental costs,
5. Tuition reimbursement,
6. Scholarships and fellowships,
7. Participant support costs, and
8. The portion of each subaward or contract more than \$50,000.

J.2.1 Indirect Charges

Indirect Charges

Calculation			FEDERAL REQUEST	NON-FEDERAL MATCH
De Minimis Rate (%)	MTDC Base	IDC		
		\$0	\$0	
<b>TOTAL</b>			<b>\$0</b>	

**Indirect Charges Narrative:**

**Indirect Charges based on the De Minimis Rate:**

 Per the Uniform Guidance (2 CFR § 200.414(f)), recipients and subrecipients that do not have a current Federal negotiated indirect cost rate (including provisional rate), may elect to charge a de minimis rate of up to the specified percentage of modified total direct costs (MTDC). The recipient or subrecipient is authorized to determine the appropriate rate up to this limit. When applying the de minimis rate, costs must be consistently charged as either direct or indirect costs and may not be double

charged or inconsistently charged as both. The de minimis rate does not require documentation to justify its use and may be used indefinitely. Once elected, the recipient or subrecipient must use the de minimis rate for all Federal awards until the recipient or subrecipient chooses to receive a negotiated rate.

 **De Minimis Rate:**

 Enter a rate that does not exceed the de minimis rate specified in the Uniform Guidance (2 CFR § 200.414(f)).

  **MTDC Base:**

Enter the total of the direct cost categories applicable to the MTDC base (see 2 CFR § 200.1), which may include the following:

1. All direct salaries and wages,
2. Applicable fringe benefits,
3. Materials and supplies,
4. Services,
5. Travel, and
6. Up to the first \$50,000 of each subaward or contract (regardless of the period of performance of the award or contract under the award). This is effective for awards issued on or after October 1, 2024, as well as all active awards that have reached their project period end date.

The MTDC base must exclude:

1. Expenditures for equipment,
2. Capital expenditures,
3. Charges for patient care,
4. Rental costs,
5. Tuition reimbursement,
6. Scholarships and fellowships,
7. Participant support costs (, and
8. The portion of each subaward or contract more than \$50,000.

  **IDC:**

This is an auto-calculated field showing the IDC amount. The IDC is calculated by applying the de minimis rate to the MTDC base.

IDC = De Minimis Rate x MTDC Base.

**? FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in IDC.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 1)**

**★ ? NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the IDC Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 2)**

*J.2.2 Indirect Charges Narrative***? Indirect Charges Narrative**

Show how you determined the MTDC base, that is, list the categories and amounts of the direct costs to which the de minimis rate was applied.

Provide an explanation if you use a lower rate than the de minimis rate.

J.3 Federal Negotiated IDC Rate Agreement

Indirect Charges

End Date of Effective Period of Approved IDC Rate Agreement	Calculation			FEDERAL REQUEST	NON-FEDERAL MATCH
	Approved IDC Rate (%)	Approved Base	IDC		
			\$0	\$0	
<b>TOTAL</b>			<b>\$0</b>	<b>\$0</b>	

<b>Indirect Charges Narrative:</b>

J.3.1 Indirect Charges

**?** Indirect Charges

**Indirect Charges based on Federal Negotiated Rate Agreement:**

This is applicable only to those organizations with a Federal negotiated IDC rate. Such organizations should use their negotiated rate to charge IDC to the project and include a copy of their current Federal negotiated IDC rate agreement.

**?** End Date of Effective Period of Approved IDC Rate Agreement:

From the calendar window, select the end date for the effective period of your approved Federal negotiated IDC rate agreement.

To charge IDC to the project, your Federal negotiated IDC rate agreement must be current unless one of the following applies:

- a. Your IDC rate agreement permits you to use a provisional rate for a fiscal year extending beyond the last permanent rate period.
- b. You are subject to the Uniform Guidance’s Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs). IHEs may use the negotiated rate in effect at the time of the initial award throughout the life of the project.

**?** Approved IDC Rate (%):

Enter your Federal negotiated IDC rate from your IDC rate agreement. Ensure the IDC rate entered is for the applicable location and for “non-research program/activity,” or “other sponsored activities,” or other activity applicable to the SAMHSA project.

Attach a copy of your current approved Federal negotiated IDC rate agreement.

**?** Approved Base:

Enter the total of all applicable direct cost categories. Review your approved IDC Rate Agreement to determine which direct cost categories should be included in your base.

Attach a copy of your current Federal negotiated IDC rate agreement.

### **IDC:**

This is an auto-calculated field showing the IDC amount. The IDC is calculated by applying the Federal negotiated IDC rate to the approved base.

IDC = Negotiated IDC Rate x Approved Base.

### **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the IDC amount.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 1)**

### **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the IDC Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 2)**

## *J.3.2 Indirect Charges Narrative*

### **Indirect Charges Narrative**

Show how you determined the approved base, that is, list the categories and amounts of the direct costs to which the Federal negotiated IDC rate was applied. Review your IDC rate agreement to determine which direct cost categories should be included in your base.

Provide an explanation if you use a lower rate than your Federal negotiated IDC rate.

Include a copy of your current Federal negotiated IDC rate agreement. To charge IDC to the project, your Federal negotiated IDC rate agreement must be current unless one of the following applies:

- a. Your rate agreement permits you to use a provisional rate for a fiscal year extending beyond the last permanent rate period.
- b. You are subject to the Uniform Guidance's Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs). IHEs may use the negotiated rate in effect at the time of the initial award throughout the life of the project.

J.4 IDC Rate on Federal Awards for Training

Indirect Charges

Calculation			FEDERAL REQUEST	NON-FEDERAL MATCH
IDC Rate for Training Awards (%)	MTDC Base	IDC		
		\$0	\$0	
<b>TOTAL</b>			<b>\$0</b>	<b>\$0</b>

<b>Indirect Charges Narrative:</b>

J.4.1 Indirect Charges

**Indirect Charges**

**Indirect Charges based on the Rate for Federal Awards for Training:**

Indirect costs on Federal awards for training are limited to a fixed rate of MTDC exclusive of tuition and related fees, direct expenditures for equipment, and subawards more than \$50,000 (the latter amount is effective for awards issued on or after October 1, 2024, as well as all active awards that have not reached their project period end date.

If your organization has an approved Federal negotiated IDC rate, but the NOFO indicates that IDC is limited to the training/technical assistance rate or a fixed rate of MTDC, you may charge IDC only up to the fixed rate.

**IDC Rate for Training Awards (%)**

Enter a rate that does not exceed the fixed rate for indirect costs on Federal awards for training.

**MTDC Base:**

Enter the total of the direct cost categories applicable to the MTDC base (see 2 CFR § 200.1) which may include the following:

1. All direct salaries and wages,
2. Applicable fringe benefits,
3. Materials and supplies,
4. Services,
5. Travel, and
6. Up to the first \$50,000 of each subaward or contract (regardless of the period of performance of the subaward or contract under the award). This is effective for awards issued on or after October 1, 2024, as well as all active awards that have not reached their project end date.

The MTDC base **must exclude:**

1. Expenditures for equipment,
2. Capital expenditures,
3. Charges for patient care,
4. Rental costs,
5. Tuition reimbursement,
6. Scholarships and fellowships,
7. Participant support costs, and
8. The portion of each subaward or contract more than \$50,000.

**== ? IDC:**

This is an auto-calculated field showing the IDC amount. The IDC is calculated by applying the IDC rate for training awards to the MTDC base.

IDC = IDC Rate for Training Awards x MTDC Base.

**== ? FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in IDC.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 1)**

**★ ? NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the IDC Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 2)**

#### J.4.2 *Indirect Charges Narrative*

**? Indirect Charges Narrative**

Show how you determined the MTDC base, that is, list the categories and amounts of the direct costs to which the rate was applied.

Provide an explanation if you used an IDC rate that is lower than the fixed rate stated in the NOFO.

J.5 Cost Allocation Plan

Indirect Charges

Line Item #	Check to Enter IDC Rate and Base	Check to Enter Allocated IDC Amount	Calculation				FEDERAL REQUEST	NON-FEDERAL MATCH
			IDC Rate (%)	Base	Allocated IDC Amount	IDC		
X 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>				\$0	\$0	
<b>TOTAL</b>						<b>\$0</b>	<b>\$0</b>	

Line Item #	Indirect Charges Narrative:
1	

J.5.1 Indirect Charges

**?** Indirect Charges

A Cost Allocation Plan typically applies to state/county governments and county/city governments that share the total IDC among related agencies.

**?** Line Item #:

An auto-generated number.

**?** Check to Enter IDC Rate and Base:

Check the box if IDC is based on an IDC Rate and Base.

**?** Check to Enter Allocated IDC Amount:

Check the box if IDC is the portion of costs allocated for administration of the organization/entity based on approved allocation methodologies.

**?** IDC Rate (%):

Enter the IDC rate. Attach a copy of the approval letter for your Cost Allocation Plan and/or provide a link to your Cost Allocation Plan if it is available online.

**?** Base:

Enter the amount of the base, that is, the categories and amounts of the direct costs to which the IDC rate is applied.

**?** Allocated IDC Amount:

Enter the portion of costs allocated for administration of the organization based on approved allocation methodologies.

  **IDC:**

This is an auto-calculated field showing the IDC amount. If IDC is based on an IDC Rate and Base, the IDC is calculated by applying the IDC rate to the base.

$IDC = IDC \text{ Rate} \times \text{Base}$

Otherwise, IDC is equal to the Allocated IDC Amount.

  **FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in IDC.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 1)**

  **NON-FEDERAL MATCH:**

If matching is required by the NOFO, enter the amount of matching funds in NON-FEDERAL MATCH.

Note that the FEDERAL REQUEST will automatically decrease by the amount entered in NON-FEDERAL MATCH.

In the IDC Narrative section, indicate whether the matching funds are cash or in-kind contributions and identify the source(s) of the matching funds, that is, specify the name of the state and/or local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations providing the matching funds.

**(Enter TOTAL in SF-424A, Section B, line 6j, column 2)**

### *J.5.2 Indirect Charges Narrative*

 **Indirect Charges Narrative**

Show how you determined the base, that is, the categories and amounts of the direct costs to which the IDC rate was applied. Explain how you determined the IDC rate if it is not evident in your Cost Allocation Plan.

Provide an explanation if the IDC charged is less than the IDC allowed by your Cost Allocation Plan.

Attach a copy of the approval letter for your Cost Allocation Plan and/or provide a link to your Cost Allocation Plan if it is available online.

REVIEW OF COST SHARING AND MATCHING

**Cost Sharing and Matching**

Review the NOFO Section on Cost Sharing and Matching Requirements to confirm the match ratio you entered on page 1.

Matching funds or non-federal contributions may be in cash or in-kind contributions, fairly evaluated, including donated space, property, equipment, or services use indirect support of the project.

Matching funds (whether cash or in-kind) must meet the same test of allowability as the FEDERAL REQUEST in that the costs must be reasonable, allocable, and necessary for the accomplishment of the project objectives and allowable under the cost principles (see the Uniform Guidance).

-----

*[if the option “Matching Required: NO” is selected on page 1]*

Cost sharing or matching is not required for this NOFO.

*[if the option “Matching Required: YES” is selected on page 1]*

The table below compares the amount of matching funds (NON-FEDERAL MATCH) shown in the budget with the minimum required match calculated based on the match ratio entered on page 1.

FEDERAL REQUEST (amount of federal funds requested in the budget)	NON-FEDERAL MATCH (your matching funds entered in the budget)	REQUIRED NON-FEDERAL MATCH (minimum match required per the match ratio on page 1)
\$0	\$0	\$0

**FEDERAL REQUEST:**

This is an auto-calculated field showing the total amount of federal funds requested in the budget.

**NON-FEDERAL MATCH:**

This is an auto-calculated field showing the total amount of matching funds entered in the budget. The amount shown in this field MUST be greater than or equal to the amount in the REQUIRED NON-FEDERAL MATCH.

**REQUIRED NON-FEDERAL MATCH:**

This field calculates the minimum match required based on the match ratio you entered in the Match Ratio Statement on page 1 and the TOTAL FEDERAL REQUEST.

REQUIRED NON-FEDERAL MATCH = TOTAL FEDERAL REQUEST / MATCH RATIO

If you did not meet the match requirement, you will see the following message:



The amount of matching funds in your budget **does not meet** the minimum match requirement based on the match ratio on page 1.

Review your matching funds in the budget categories A. Personnel through J. Indirect Charges and explain in the narrative section below whether you are unable to meet the match requirement.

FEDERAL REQUEST (amount of federal funds requested in the budget)	NON-FEDERAL MATCH (your matching funds entered in the budget)	REQUIRED NON-FEDERAL MATCH (minimum match required per the match ratio on page 1)
\$670,468	\$200,000	\$335,234

The amount of matching funds in your budget **does not meet** the minimum match required based on the match ratio on page 1. Review your matching funds in the budget categories A. Personnel through J. Indirect Charges and explain in the narrative section below whether you are unable to meet the match requirement.

**Cost Sharing and Matching Narrative:**

*Note: Federal funding may be reduced if the applicant/recipient is unable to meet the minimum match requirement.*

Cost Sharing and Matching Narrative

**?** Cost Sharing and Matching Narrative

Explain whether you are **unable** to meet the match requirement.

**Note:** Federal funding may be reduced if the applicant/recipient is unable to meet the minimum match requirement.

BUDGET SUMMARY

**BUDGET SUMMARY: YEAR 1**

BUDGET CATEGORY	FEDERAL REQUEST	NON-FEDERAL MATCH
A. Personnel	\$0	\$0
B. Fringe Benefits	\$0	\$0
C. Travel	\$0	\$0
D. Equipment	\$0	\$0
E. Supplies	\$0	\$0
F. Contractual	\$0	\$0
G. Construction (N/A)	\$0	\$0
H. Other	\$0	\$0
<b>I. Total Direct Charges (sum of A to H)</b>	<b>\$0</b>	<b>\$0</b>
J. Indirect Charges	\$0	\$0
<b>Total Projects Costs (sum of I and J)</b>	<b>\$0</b>	<b>\$0</b>

 **BUDGET SUMMARY**

The Budget Summary table below is auto-populated with the total amount of FEDERAL REQUEST and NON-FEDERAL MATCH for each budget category. NON-FEDERAL MATCH data fields will not be visible if you selected Cost Sharing or Matching is NOT Required on page 1.

  **YEAR X**

This is the Budget Year you selected on page 1.

 **BUDGET CATEGORY:**

The object class category or category of expense.

  **FEDERAL REQUEST:**

The amount of federal funds requested in the budget.

   **NON-FEDERAL MATCH:**

The amount of NON-FEDERAL MATCH shown in the budget.

A. Personnel

  **A. Personnel (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Personnel in SF-424A, Section B, line 6a, column 1.

   **A. Personnel (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Personnel in SF-424A, Section B, line 6a, column 2.

B. Fringe Benefits

  **B. Fringe Benefits (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Fringe Benefits in SF-424A, Section B, line 6b, column 1.

   **B. Fringe Benefits (NON-FEDERAL MATCH)**

Enter this amount as the NON-FEDERAL MATCH for Fringe Benefits in SF-424A, Section B, line 6b, column 2.

C. Travel

  **C. Travel (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Travel in SF-424A, Section B, line 6c, column 1.

   **C. Travel (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Travel in SF-424A, Section B, line 6c, column 2.

D. Equipment

  **D. Equipment (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Equipment in SF-424A, Section B, line 6d, column 1.

   **D. Equipment (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Equipment in SF-424A, Section B, line 6d, column 2.

E. Supplies

  **E. Supplies (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Supplies in SF-424A, Section B, line 6e, column 1.

   **E. Supplies (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Supplies in SF-424A, Section B, line 6e, column 2.

F. Contractual

  **F. Contractual (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Contractual in SF-424A, Section B, line 6f, column 1.

   **F. Contractual (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Contractual in SF-424A, Section B, line 6f, column 2.

H. Other

  **H. Other (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Other in the SF-424A, Section B, line 6h, column 1.

   **H. Other (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Other in SF-424A, Section B, line 6h, column 2.

I. Total Direct Charges (sum of A to H)

 **I. Total Direct Charges**

This is the sum of the amounts from budget categories A. Personnel through H. Other

  **I. Total Direct Charges (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Total Direct Charges in SF-424A, Section B, line 6i, column 1.

  **I. Total Direct Charges (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Total Direct Charges in SF-424A, Section B, line 6i, column 2.

J. Indirect Charges

  **J. Indirect Charges (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for Indirect Charges in SF-424A, Section B, line 6j, column 1.

  **J. Indirect Charges (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for Indirect Charges in SF-424A, Section B, line 6j, column 2.

K. Total Project Costs

 **K. Total Project Costs**

This is the sum of I. Total Direct Charges and J. Indirect Charges

  **K. Total Project Costs (FEDERAL REQUEST):**

Enter this amount as the FEDERAL REQUEST for TOTALS in SF-424A, Section B, line 6k, column 1.

  **K. Total Project Costs (NON-FEDERAL MATCH):**

Enter this amount as the NON-FEDERAL MATCH for TOTALS in SF-424A, Section B, line 6k, column 2.

BUDGET SUMMARY FOR REQUESTED FUTURE YEARS

Budget Category	Year 2		Year 3		Year 4		Year 5	
	FEDERAL REQUEST	NON-FEDERAL MATCH						
A. Personnel								
B. Fringe Benefits								
C. Travel								
D. Equipment								
E. Supplies								
F. Contractual								
G. Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
H. Other								
<b>I. Total Direct Charges (sum A to H)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
J. Indirect Charges								
<b>Total Project Costs (sum of I and J)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Budget Summary Narrative:</b>

**?** BUDGET SUMMARY FOR REQUESTED FUTURE YEARS

Enter the total amount of FEDERAL REQUEST and if applicable, NON-FEDERAL MATCH, by budget category for each future budget year.

*[if Budget Year 5 is selected]*

There are no future years for this project.

## Budget Summary Narrative

### Budget Summary Narrative

1. Explain any changes to the budget requested for future years that differ from the amounts reported in **BUDGET SUMMARY**.

For example, explain any changes in Fringe Benefits costs due to anticipated increases in the Total Fringe Rate and explain changes in Equipment, Supplies, Contractual, and Other costs due to one-time expenses such as computers and peripheral devices, vehicles, minor A&R, and other non-recurring expenses.

2. If a cost-of-living adjustment (COLA) is included in future years, provide a copy of your organization's personnel policy and procedures that state all employees within the organization will receive a COLA.

## FUNDING LIMITATIONS/RESTRICTIONS

### Funding Limitations/Restrictions

Review the NOFO to determine whether there are any funding limitations or restrictions for the project. If there are limitations, include a NARRATIVE and SEPARATE BUDGET for each year of the project showing the percent of the award for the year that you will use in the area where there is a limitation.

An example of a funding limitation/restriction is “No more than 20 percent of the total grant award for the budget period may be used for **data collection, performance measurement, and performance assessment**, including incentives for participating in the required data collection follow up.”

NOFO Section: Funding Limitations/Restrictions

Be sure to include in the narrative the specific line items from the various budget categories that make up the costs shown for each funding limitation/restriction.

+ Add Table X Remove Table

Funding Limitation/Restriction

	Year 1	Year 2	Year 3	Year 4	Year 5	Total for Budget Category
A. Personnel						
B. Fringe Benefits						
C. Travel						
D. Equipment						
E. Supplies						
F. Contractual						
H. Other						
I. Total Direct Charges (sum A to H)						
J. Indirect Charges						
TOTAL for the Budget Year						
Percentage of the Budget						

Funding Limitation/Restriction Narrative:

### Funding Limitation/Restriction

Enter the title of the funding limitation/restriction in the row below.

For example, you may enter:

- “Data collection, performance measurement, and performance assessment”
- “Data collection by state grantees”
- “Developing the infrastructure necessary for expansion of services.”
- “Integration of evidence-based services and practices”
- “Direct services”

 **Budget Category**

  **A. Personnel:**

Enter the amount of funds from the Personnel budget category that will be used in the area where there is a limitation.

  **B. Fringe Benefits:**

Enter the amount of funds from the Fringe Benefits budget category that will be used in the area where there is a limitation.

  **C. Travel:**

Enter the amount of funds from the Travel budget category that will be used in the area where there is a limitation.

  **D. Equipment:**

Enter the amount of funds from the Equipment budget category that will be used in the area where there is a limitation.

  **E. Supplies:**

Enter the amount of funds from the Supplies budget category that will be used in the area where there is a limitation.

  **F. Contractual:**

Enter the amount of funds from F. Contractual that will be used in the area where there is a limitation.

  **H. Other:**

Enter the amount of funds from the Other budget category that will be used in the area where there is a limitation.

  **I. Total Direct Charges (Sum of A to H):**

An auto-calculated field.

  **J. Indirect Charges:**

Enter the amount of funds from the Indirect Charges budget category that will be used in the area where there is a limitation.

  **TOTAL for the Budget Year:**

This is an auto-calculated field.

  **Percentage of the Budget**

This is an auto-calculated field showing the Percentage of the Budget to be used in the area where there is a limitation.

Percentage of the Budget = (TOTAL for the Budget Year / TOTAL PROJECT COSTS FROM BUDGET SUMMARY (FEDERAL REQUEST) from the corresponding budget year) x 100%

Funding Limitation/Restriction Narrative

 **Funding Limitation/Restriction Narrative**

Explain whether the percent of funds you will use in the area where there is a limitation meets the requirement in the NOFO.

Be sure to include in the narrative the specific line items from the various budget categories that make up the costs shown for each funding limitation/restriction.

## IMPORTANT: Print to PDF Before Submission



For SAMHSA to view ALL budget data, you must convert this PDF to a non-editable format by **PRINTING TO PDF** before submission.

## IMPORTANT SF-424A GUIDANCE



The [SF-424A](#) – Budget Information is included with this budget template to facilitate your completion of the SF-424A submission required by [grant.gov](#) and eRA. **YOU WILL STILL HAVE TO COMPLETE THE SF-424A SUBMISSION REQUIRED BY [grant.gov](#) AND eRA ONLINE FORMS.**

The amounts shown in Section A columns (e) and (f) and Section B columns (1) and (2) are auto-populated from the budget template. Ensure the amounts in Sections A and B of the SF-424A in this budget template are entered exactly as shown into the SF-424A submission required by [grant.gov](#) and eRA online forms.

Note that for programs that require matching contributions, the Non-Federal Match (matching contributions) is shown separately from the Federal Request in Section B. The Federal Request for each budget category is shown in column (1) and the Non-Federal Match (matching contributions) is shown in column (2).

## Frequently Asked Questions

### Why do we need to Print to PDF before submitting to SAMHSA?

When you Print to PDF, you remove all dynamic features and make your budget non-editable. This not only reduces the size of the PDF but also ensures that the eRA system cannot corrupt it. Print to PDF is therefore the best way to send it to us as it avoids this issue all together. If you are unable to Print to PDF, scan a hard copy of the completed budget and submit the scanned document instead.

### Where can I find information on Funding Limitations? Key Personnel requirements? Matching requirements?

This information can be found in the NOFO. To find the NOFO for your award or the program you are applying for, go to the SAMHSA Grants Dashboard (<https://www.samhsa.gov/grants/grants-dashboard>) click on the NOFO number or title, and you will find a summary of the NOFO as well as links to the full NOFO.

### What is the difference between the Quantity and Duration fields in the Supplies and Other budget categories?

You have the option of using either quantity, duration or both when calculating the amount of a given item. For instance, if you need 25 of a particular item, fill in the Quantity field. If you need one of a particular item every month, fill the Duration field with 12 (one for each month in a year). If you need 10 of the particular item every quarter, fill the Quantity field with 10 and the Duration field with 4.

### I am having technical issues with the budget template. Who should I contact?

Contact the Grants Management Specialist assigned to your grant. They will be able to provide some basic technical assistance and, if necessary, can reach out to the development team for further assistance.

### Are we required to use this budget template?

Although we strongly recommend using the template, we do not require it. Please note, however, that not using the recommended format may delay the review of budget submissions.

### How do I have in-kind costs when my grant doesn't require matching?

If you select Yes for Matching Required and leave the match ratio blank, you can use the Non-Federal Match columns to represent in-kind costs.

### Why is there both a Fringe Rate and a Lump Sum field in the Fringe Benefits table?

The Fixed/Lump Sum Fringe is meant for those situations where fringe is applied based on a fixed amount instead of a percentage of the salary charged to the project. For example:

- if you provide each full-time employee w/ a fixed \$2,500 annual Health Insurance contribution, then for an employee whose annual salary is \$50,000 but only \$42,923 is charged to the project,

the Fixed/Lump Sum Fringe for that employee would be  $(\$42,923/\$50,000) \times \$2,500 = \$2,147$ . You'll have to explain in the Fringe Narrative Section that your calculation of the \$2,147 in Fixed/Lump Sum fringe for that employee is based on a health insurance contribution of \$2,500 annually per FTE.

- if you provide each full-time employee w/ a fixed \$1,200 annual retirement contribution, then for an employee whose annual salary is \$50,000 but only \$42,923 is charged to the project, the Fixed/Lump Sum Fringe for that employee would be  $(\$42,923/\$50,000) \times \$1,200 = \$1,030$ . You'll have to explain in the Fringe Narrative Section that your calculation of the \$1,030 in Fixed/Lump Sum fringe for that employee is based on a retirement contribution of \$1,200 annually per FTE. You would enter \$3,177 ( $\$2,147 + \$1,030$ ) as the Fixed/Lump Sum fringe for that employee.

You could also use a combination of fringe rate percentages and Fixed/Lump Sum fringe.

I tried to open the budget template, but I get a warning message saying "Please wait... If this message is not eventually replaced by the proper contents of the document, your PDF viewer may not be able to display this type of document". What does this mean? How do I fix it?

This means that you are trying to open the budget template in an application that does not understand how to open a PDF with the advanced features in the budget template. If you do not already have Adobe Acrobat Reader, go to <https://get.adobe.com/reader/> and download the free Adobe Acrobat Reader. Once you have Acrobat Reader installed, go to File > Open and select the budget template PDF. When you open it in Adobe Acrobat, you get access to all the advanced features in the budget template.

## References And Resources

SAMHSA Laws and Regulations

<https://www.samhsa.gov/about-us/who-we-are/laws-regulations>

Notice of Funding Opportunities

List of NOFOs by Fiscal Year: <https://www.samhsa.gov/grants/grants-dashboard>

Blank SAMHSA Detailed Budget and Narrative Template

To expedite review of your application, it is recommended you use the following PDF budget template to complete the Detailed Budget and Narrative Justification for submission with your application:

To locate the budget template [Click here SAMHSA Forms and Resources](#) – scroll down to “**SAMHSA Budget Template**” section. You **must** download the budget template PDF to your computer first before opening it directly in Adobe Acrobat or Acrobat Reader (not your internet browser):

1. Right-click the link "**SAMHSA Budget Template (PDF)**"
2. Select "save link as" and save to a location on your computer.
3. Go to the saved location and open the "SAMHSA Budget Template (PDF)" using Adobe Acrobat or Acrobat Reader.

Blank Microsoft Word Budget Templates

For a Section 508 accessible budget template, please use the MS Word DOCX budget templates. To access these MS Word DOCX templates, [Click here SAMHSA Forms and Resources](#) – scroll down to “**SAMHSA Budget Template**” section. You will find links to both a Non-Match and a Match MS Word DOCX template. Simply add or delete table rows for each budget category and complete the narrative sections as needed.

Sample Budgets

To access sample budgets, [Click here SAMHSA Forms and Resources](#) – scroll down to “**SAMHSA Budget Template**” section. You will find links to various sample budgets, both for Match and Non-Match.

## Pop-Out Guidance

### Summary of Unallowable Costs

#### SUMMARY OF UNALLOWABLE COSTS

The allowability of costs is subject to the governing statute, program regulations, and award terms and conditions. However, the costs listed below are usually unallowable under the cost principles in the Uniform Guidance, the HHS Grant Policy Statement ([GPS](#)), and SAMHSA's Notice of Funding Opportunity ([NOFOs](#)). The list below does **not** include all unallowable costs. Also, note that the HHS GPS does not apply to non-discretionary awards or to awards made to individuals.

1. **Advertising and Public Relations:** Advertising and public relations costs are generally unallowable except under the instances allowed by federal regulations such as program outreach and other specific purposes necessary to meet the requirements of the federal award.
2. **Automobile Costs for Personal Use:** The portion of automobile costs furnished by the entity that relates to personal use by employees (including transportation to and from work) is unallowable as either fringe benefit or indirect (F&A) costs.
3. **Contingency Funds:** Contingency funds or funds set aside for events whose occurrence cannot be foretold with certainty as to time, intensity, or assurance of their happening are unallowable under non-construction grants.
4. **Entertainment:** Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with SAMHSA's prior written approval.
5. **Goods and Services for Personal Use by the non-Federal entity's employees:** Costs for these items are unallowable.
6. **Incentive Compensation:** Generally unallowable; however, allowable for employees only if based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., to the extent that the overall compensation is reasonable and paid or accrued based on an agreement between the organization and the employees before the services were rendered, or based on an established plan followed by the organization so consistently as to imply an agreement to make such payment.
7. **Lobbying/Political Activities:** The costs of certain influencing activities (for example, to influence the introduction, enactment or modification of legislation by the U.S Congress or a State Legislature) associated with obtaining grants, contracts, cooperative agreements, or loans are unallowable.
8. **Major Alteration and Renovation (A&R):** Payment for the purchase or construction of any building or structure to house any part of the program is unallowable. Minor A&R of existing facilities, if necessary and appropriate for the project, may be authorized for up to 25 percent of the total approved budget (direct and indirect costs) for a budget period, or \$150,000, whichever is less. Minor A&R may not include a structural change (e.g., to the foundation, roof, floor, or exterior or loadbearing walls of a facility, or extension of an existing facility) to achieve the following: Increase the floor area; and/or, change the function and purpose of the facility. SAMHSA must approve all minor A&R.
9. **Meals:** Meals are generally unallowable unless they are part of per diem travel allowances or are specifically stated as an allowable expense in the NOFO.
10. **Miscellaneous expenses:** "Miscellaneous" expenses are unallowable. Budget line items should reflect specific or distinctive expenses only. See item 3 – Contingency Funds.
11. **Promotional Materials:** Funds must not be used to pay for promotional items and memorabilia including, but not limited to, gifts, souvenirs, clothing and commemorative items such as pens, mugs/cups, folders/folios, lanyards, and conference bags.

## Matching

**MATCHING**

Cost sharing — or matching — is the portion of project costs not paid by federal funds, unless otherwise authorized by federal statute. This may include:

- The value of allowable third-party in-kind contributions.
- Non-award funded expenditures made by the recipient

Funds may be in cash or in-kind contributions, fairly evaluated, including donated space, property, and services used in direct support of the project. Donated property from third parties may include items such as equipment, office supplies, workshop, and classroom supplies. The assessed value of donated property included as cost sharing must not exceed the property's fair market value at the time of the donation. Values for recipient or subrecipient contributions of services and property must be established in accordance with the cost principles in the Uniform Guidance.

Matching funds (whether cash or in-kind) must meet the same test of allowability as the FEDERAL REQUEST in that the costs must be reasonable, allocable, and necessary for the accomplishment of the project objectives and allowable under the cost principles in the Uniform Guidance.

Cost sharing funds (including cash and third party in-kind contributions, and also including funds committed by the recipient, subrecipient, or third parties) are accepted as part of the recipient's or subrecipient's contributions to a program when the funds:

- a. Are verifiable from the recipient's or subrecipient's records;
- b. Are not included as contributions for any other Federal award;
- c. Are necessary and reasonable for achieving the objectives of the Federal award;
- d. Are allowable under the cost principles in the Uniform Guidance;
- e. Are not paid by the Federal Government under another Federal award, except where the program's Federal authorizing statute specifically provides that Federal funds made available for the program can be applied to cost sharing requirements of other Federal programs;
- f. Are provided for in the approved budget when required by SAMHSA; and
- g. Conform to other applicable provisions of the Uniform Guidance.

Printing To PDF

# Printing To PDF

## Why Print to PDF?

For SAMHSA to view all of your budget data, you must convert the PDF budget template to a non-editable format by PRINTING TO PDF before submission.

## How To

To PRINT TO PDF, click the Print button on the upper right of the budget template:



**Use this Printer dropdown menu to select "Adobe PDF"**

### PC Versus Mac Instructions

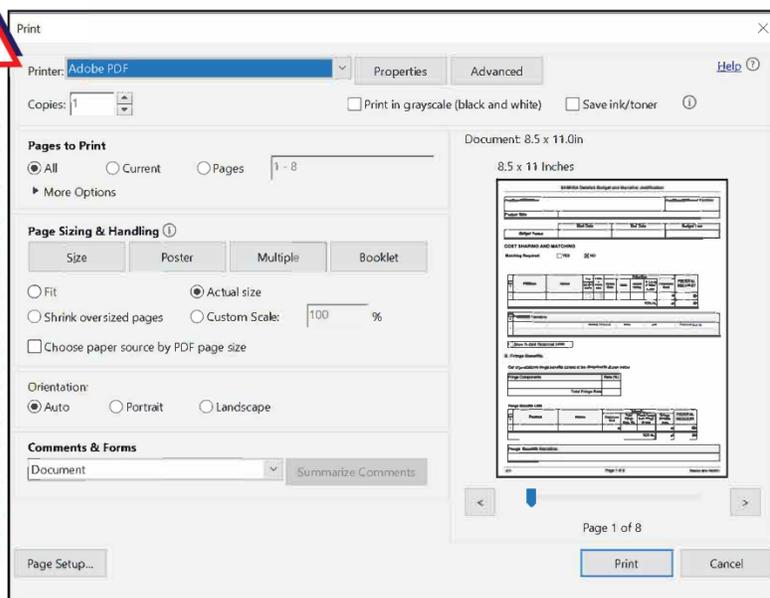
After you click the Print button, a print dialog box will appear.

#### Windows operating system users:

Select "Adobe PDF" in the drop down menu in the Printer options and click the Print button. Selecting "Microsoft Print to PDF" is acceptable too.

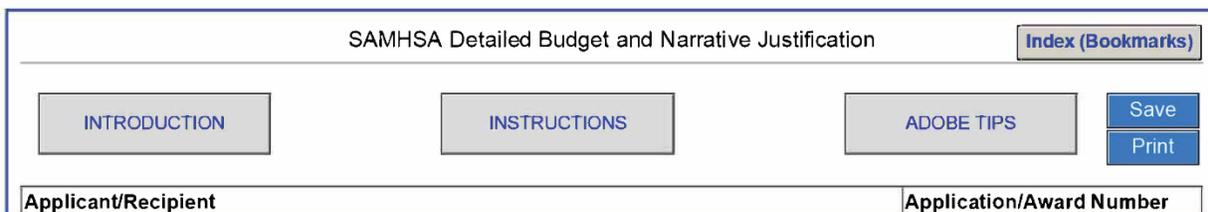
#### Mac operating system users:

Select "Save As Adobe PDF" in the drop down menu in the Printer options and click the Print button.

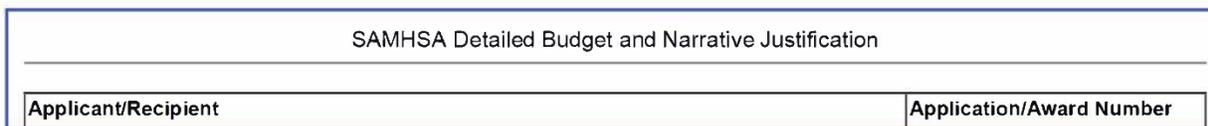


## Always Double Check the PDF Before Submitting

Before submission, double check the PDF Budget to ensure you are submitting the non-editable PDF format. If you see the following boxes at the top of the first page, you are NOT submitting the correct format:



If there are no buttons at the top of the first page as shown below, you are submitting the correct format:



VEHICLE LEASE/RENTAL OR PURCHASE

**VEHICLE RENTAL/LEASE OR PURCHASE**

Vehicle rental/lease and purchase are reviewed and approved on a case-by-case basis. Recipients (and subrecipients, as applicable) must be wise when requesting to purchase property under an award. It is the recipient's responsibility to carefully review each potential property purchase to ensure that it is needed and that the need cannot be met with property already owned by the recipient. The rental/lease or purchase of motor vehicles may be allowable. However, for vehicles and other high-value equipment, recipients should consider the most cost-effective procurement method, which may be rental/lease instead of purchase (See the Uniform Guidance).

**ADDITIONAL INFORMATION TO INCLUDE WITH BUDGET SUBMISSION**

Include in the **Equipment Narrative** your responses to the following questions and attach the rental/lease versus purchase analysis and three (3) price/rate quotes with your budget submission:

1. Justify the need for the vehicle rental/lease or purchase in relation to serving the population of focus within the geographic catchment area consistent with the required activities in the [NOFO](#). Be sure to address the following:
  - a. How many clients do you anticipate transporting each trip and how many clients served will benefit from this vehicle during the budget period and project period?
  - b. How often do you anticipate transporting clients (e.g., number of times each week)?
  - c. If requesting to rent/lease or purchase more than one vehicle, explain why more than one vehicle is necessary.
  - d. Who will drive the vehicle?
  - e. What is your budget for the driver's salary and fringe benefits in subsequent budget periods?
2. Does your organization have other SAMHSA awards where the rental/lease or purchase of vehicle was approved? If so, have you considered using the vehicle under other SAMHSA award(s) or transferring the vehicle to the current SAMSHA project?
3. Is your organization able to purchase the vehicle using its own funds or finance it? If so, you may be able to recover the depreciation on the vehicle through your indirect charges.
4. Can the vehicle be purchased using other sources of funds (other federal or non-federal funds, e.g., program income, foundation funds, etc.)?
5. Has your organization considered a used vehicle?
6. Has your organization considered the following alternative transportation options for clients?
  - a. Other vehicles in the organization that may be used considering that you may request reimbursement for POV mileage?
  - b. The use of ride sharing service(s)?
  - c. The use of public transportation?
7. Submit a rental/lease versus purchase analysis so SAMHSA can determine the most economical and practical procurement for the vehicle. Include **price or rate quotes** for both rental/lease and purchase options from three (3) qualified sources/vendors (See the Uniform Guidance).  
For more information on vehicle leases, refer to the [GSA guidance](#).  
  
*Per the Uniform Guidance – Domestic preferences for procurements, the applicant/recipient should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.*
8. Will other programs/activities in the organization use the vehicle or will it be dedicated to the SAMHSA project only? If other programs/activities will use the vehicle, address the following:
  - a. How will SAMHSA's fair share of the vehicle lease/rental or purchase cost be determined?
  - b. Provide the breakdown of the vehicle lease/rental or purchase cost showing both the organization and SAMHSA's fair share?
9. Will non-project funds be used for maintenance/repairs, insurance, and fuel? If not, why?

## Minor Alteration and Renovation (A&R)

### MINOR ALTERATION AND RENOVATION (A&R)

A&R is defined as improvements, rearrangements, or alterations to a facility that are required to use the space more effectively for its designed purpose to meet a programmatic need or requirement. Per the [HHS Grants Policy Statement](#) (p. 48), routine maintenance and repair of the organization's building/operational facility or its equipment, that are normal business costs and generally charged as indirect, is not considered A&R.

Minor A&R of existing facilities, if necessary and appropriate for the project, may be authorized for up to 25 percent of the total approved budget (direct and indirect costs) for a budget period, or \$150,000, whichever is less. Minor A&R may not include a structural change (e.g., to the foundation, roof, floor, or exterior or loadbearing walls of a facility, or extension of an existing facility) to achieve the following: Increase the floor area; and/or change the function and purpose of the facility. Construction is specifically excluded. All minor A&R must be approved by SAMHSA.

### ADDITIONAL INFORMATION TO INCLUDE WITH BUDGET SUBMISSION

Include in the **Other Narrative** your responses to the following questions and attach three (3) price quotes with your budget submission:

1. Describe the minor A&R work that is needed. Explain how the improvements to the existing facility will enable it to be used more effectively for its designed purpose to meet a programmatic need or requirement.
2. Will the renovated space be used by other programs or as a common space by the organization as a whole? If so, how was SAMHSA's fair share of the minor A&R cost determined, or will 100% of the minor A&R cost be charged to the SAMHSA project?
3. Confirm that the minor A&R is consistent with the following criteria ([HHS Grants Policy Statement](#), p. 47):
  - a. The work is required to use the space more effectively to meet the program needs.
  - b. The building has a useful life consistent with the project and is architecturally and structurally suitable for conversion into the type of space required.
    - o If you own the property, it has a useful life consistent with the project.
    - o If you lease the property, the terms and length of your lease are consistent with the project.
  - c. Work and costs to get an initial occupancy permit is not an allowable cost. Costs must be for purposes other than human occupancy (e.g., storage).
  - d. If the building is under construction or the minor A&R will take place in an incomplete structure, the costs are only allowable if:
    - o It is cost-effective to perform the minor A&R while the building is under construction or being completed, and
    - o Minor A&R costs are limited to the difference between the cost of completing the interior space for general use and the cost of adapting it for the federal award supported purpose.
  - e. The space involved will be occupied by the project or program.
  - f. National Environmental Policy Act (NEPA) and the National Historic Preservation Act (NHPA) requirements are followed, as applicable.
4. Provide 3 different quotes with cost breakdowns or estimates of the minor A&R work that will be needed. Quotes must be submitted on the organization's/contractor's letterhead and dated and signed.

## Guidance on Calculating Salaries and Paid Time Off (PTO)

### GUIDANCE ON CALCULATING SALARIES AND PAID TIME OFF (PTO)

After answering important questions, such as: (1) who from your organization will work on the grant; (2), their authorized pay; and (3) level of effort needed, you will also need to identify whether you are budgeting using hourly rates or percentages of annual salary and how your organization recovers paid absences (vacation, holiday, sick, and other paid leave). You will be prompted below to tell us if you will be using hourly rates vs. annual salaries.

**Regarding recovery of paid absences, there are two (2) possibilities: (1) you recover paid absences as part of a rate; or (2) you recover paid absences as part of salaries and wages.**

#### You recover paid absences as part of a rate

This means you recover paid absences: (a) through a federally approved fringe benefit or indirect cost (IDC) rate, including the de minimis rate; or (b) through an internally calculated fringe benefit rate. If paid absences are recovered through a rate, the number of hours and hourly rate, or percentages and annual salary, and the resulting budget request using either option, is calculated as shown in the examples below under Hourly Rate and Annual Salary.

#### **Example 1 - Budget Calculations Using an Hourly Rate:**

If an employee receives 240 hours of paid absences each year as a fringe benefit (vacation = 120 hours; holiday = 80 hours; sick = 40 hours), the maximum number of hours budgeted for the grant cannot exceed 1,840 hours (2,080 – 240 = 1,840). NOTE: the maximum number of hours budgeted on the grant will necessarily be less than the industry-standard 2,080 hours which denotes total, possible annual hours. Instead, up to 1,840 hours can be recovered as a direct cost from the grant with the remaining 240 paid absence hours recovered through the rate. Therefore, if an employee's Annual Salary is \$75,000, the Hourly Rate should be \$36.06 ( $\$75,000 / 2080 = \$36.06$ ). If the employee is budgeted to work full-time on the grant, the salary requested will be \$66,350 (1,840 hours x \$36.06 = \$66,350). The remaining \$8,650 of salary ( $\$75,000 - \$66,350$ ) relates to paid absences and will be recovered through the rate (240 hours x \$36.06 = \$8,650).

#### **Example 2 - Budget Calculations Using Percentages of Annual Salary:**

If an employee receives 240 hours of paid absences each year as a fringe benefit (vacation = 120; holiday = 80; sick = 40), the maximum percentage of annual salary budgeted for the grant cannot exceed 88.5% (2,080 - 240 = 1,840 / 2,080 = 88.5%, rounded). Up to 88.5% of annual salary can be recovered as a direct cost from the grant with the remaining 11.5 percent related to paid absences and recovered through the rate. Therefore, if an employee's Annual Salary is \$75,000 and budgeted to work full-time on the grant, the salary requested will be \$66,350 ( $\$75,000 \times 88.5\% = \$66,350$ ). The remaining \$8,650 of salary ( $\$75,000 - \$66,350$ ) relates to paid absences and will be recovered through the rate.

#### You recover paid absences as part of salaries and wages

This likely means: (a) you have a federally approved IDC rate that is directing you to recover paid absences as part of salaries and wages; or (b) you elected the de minimis rate to recover indirect costs, but chose to recover paid absences, not as part of the de minimis rate, but rather as part of salaries and wages. If paid absences are recovered as part of salaries and wages, **you may not use percentages of effort and annual salaries to budget salaries**. Rather, you must use hourly rates to calculate budgeted salaries. You must also use hourly rates in your accounting system when recovering incurred salary costs related to employees' efforts on federal grants. The use of hourly rates is necessary because paid absences must be "loaded" into salaries and wages as demonstrated in the following example:

#### **Example:**

An employee receives 240 hours of paid absences each year as a fringe benefit (vacation = 120; holiday = 80; sick = 40). Paid absences must be "loaded" into the employee's labor rate to achieve a fair and equitable allocation of paid absence costs distributed across all cost centers on which the employee works (2,080 – 240 = 1,840). NOTE: 2,080 hours represents maximum possible annual hours. Therefore, if an employee's Annual Salary is \$75,000, the Hourly Rate should be \$40.76 ( $\$75,000 / 1,840$  hours). If the employee is budgeted to work 700 hours on the grant, the salary requested will be \$28,532 (700 hours x \$40.76).

## When to Complete the Fringe Component Table

### WHEN TO COMPLETE THE FRINGE COMPONENT TABLE

It is **unnecessary** to populate the Fringe Component Table in the following situations:

1. The entity/organization has a federally approved fringe benefit rate. Populate the Fringe Component column with the following description, "***Fringe benefits are recovered through a federally approved fringe rate.***" Then, in the Rate (%) column, provide the federally approved rate percentage. It is **unnecessary** to populate the Fringe Benefits Narrative box in this scenario.
2. The entity/organization has a federally approved indirect cost rate (including a de minimis rate) and all fringe benefits listed in the tool tip in B. Fringe Benefits are recovered through the indirect cost or de minimis rate. Leave the Fringe Component and Rate (%) columns blank. In the Fringe Benefits Narrative box, include the following description, "***Fringe benefits are not separately requested, but rather are recovered through a federally approved indirect cost rate or de minimis rate.***"

Only populate the Fringe Component Table in the following situations:

1. The entity/organization uses an internally calculated, organization-wide, fringe benefit rate that recovers all fringe benefits listed in the tool tip in B. Fringe Benefits. Populate the Fringe Component column with the following description, "***Fringe benefits are recovered through an unapproved, internally calculated fringe benefit rate.***" Then, in the Rate (%) column, provide the organization-wide fringe benefit rate percentage. In the Fringe Benefits Narrative box, itemize the individual fringe benefit categories that comprise the internally calculated, organization-wide fringe benefit rate.
2. The entity/organization recovers paid absences as part of salaries and wages but individually direct charge all other fringe benefits. Populate the Fringe Component column with each individual fringe benefit category that is directly charged. Also, populate the Rate (%) column with the rate percentage that coincides with each individual fringe benefit category. In the Fringe Benefits Narrative box, provide an explanation stating, "***Paid absences are recovered through salaries and wages. All other fringe benefits are identified in the Fringe Component table and individually charged as direct costs using the corresponding rate identified in the Rate (%) column.***"