# Table of Contents

Using This Guide............................................................................................................. 6
Introduction ...................................................................................................................... 7
Budget Types ..................................................................................................................... 7
Acronyms Used in This Guide ......................................................................................... 8
Icons Used in This Guide .................................................................................................. 9
Key Features ..................................................................................................................... 10
Quick Start Guide ............................................................................................................ 13
Introduction ..................................................................................................................... 14
Save the PDF Budget Template ...................................................................................... 14
Opening the PDF Budget Template ................................................................................ 14
Index/Bookmarks .............................................................................................................. 14
Tool Tips and Buttons ...................................................................................................... 14
Add and Delete Row Buttons .......................................................................................... 14
Budget Year ...................................................................................................................... 14
Cost Sharing and Matching ............................................................................................ 15
For Multi-Year Funded Awards ....................................................................................... 15
The Template has built-in validations in the form of Errors and Warnings ................. 15
Personnel .......................................................................................................................... 15
Fringe Benefits ................................................................................................................. 15
Travel ................................................................................................................................. 15
Supplies & Other ............................................................................................................. 15
Contractual ....................................................................................................................... 16
Indirect Charges .............................................................................................................. 16
Review of Cost Sharing and Matching ........................................................................... 16
Budget Summary .............................................................................................................. 16
Funding Limitations/Restrictions .................................................................................... 16
SF-424A ............................................................................................................................ 16
Print to PDF ...................................................................................................................... 17
Printing To PDF ............................................................................................................... 18
Why Print to PDF............................................................................................................. 19
How To ............................................................................................................................. 19
MINOR ALTERATION AND RENOVATION (A&R) .......................................................... 77
G. Construction: Not Applicable ............................................................................. 87
H. Other .................................................................................................................. 88
   Other Cost Table .................................................................................................. 90
   Other Narrative ................................................................................................... 91
I. Total Direct Charges .......................................................................................... 94
   Total Direct Charges Table ................................................................................ 94
J. Indirect Charges .................................................................................................. 95
   Type of IDC Rate / Cost Allocation Plan ............................................................. 95
   J.1 We will not Charge IDC to the Award ............................................................ 97
   J.2 De Minimis Rate ............................................................................................ 98
   J.3 Approved Federally Negotiated IDC Rate Agreement ................................... 101
   J.4 Training Grant Rate of 8% ............................................................................ 104
   J.5 Cost Allocation Plan ..................................................................................... 106
REVIEW OF COST SHARING AND MATCHING .................................................. 108
   Cost Sharing and Matching Narrative ............................................................... 109
BUDGET SUMMARY ............................................................................................... 110
   A. Personnel ........................................................................................................ 111
   B. Fringe Benefits ............................................................................................... 111
   C. Travel .............................................................................................................. 111
   D. Equipment ...................................................................................................... 111
   E. Supplies .......................................................................................................... 112
   F. Contractual ...................................................................................................... 112
   H. Other .............................................................................................................. 112
I. Total Direct Charges .......................................................................................... 112
J. Indirect Charges .................................................................................................. 113
K. Total Project Costs ............................................................................................ 113
BUDGET SUMMARY FOR REQUESTED FUTURE YEARS .................................. 114
   Budget Summary Narrative ................................................................................ 114
FUNDING LIMITATIONS/RESTRICTIONS .............................................................. 115
   Funding Limitation/Restriction Narrative ........................................................... 116
IMPORTANT: Print to PDF Before Submission.................................117
IMPORTANT SF-424A GUIDANCE...................................................117
Frequently Asked Questions .........................................................118
  Why do we need to Print to PDF before submitting to SAMHSA? ..........119
  Where can I find information on Funding Limitations? Key Personnel
  requirements? Matching requirements? ..................................119
  What is the difference between the Quantity and Duration fields in the
  Supplies and Other budget categories? ....................................119
  I am having technical issues with the budget template. Who should I
  contact to get help? ................................................................119
  Are we required to use this budget template? ................................119
  How do I have in-kind costs when my grant doesn’t require matching? ...119
  After adding all costs and calculating Indirect Costs, I am over budget. How
  can I fix this? ..................................................................119
  Why is there both a Fringe Rate and a Lump Sum field in the Fringe
  Benefits table? ....... 120
  I tried to open the budget template, but all I see is 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? ..................120
References ......................................................................................121
  Official Regulations and Guidance ................................................122
  Notice of Funding Opportunities ..................................................122
Sample Budgets ..............................................................................123
  Non-Match .............................................................................124
  Match ....................................................................................140
Pop-Out Guidance ..........................................................................159
  Summary of Unallowable Costs ..................................................160
  Matching ..............................................................................161
  Printing To PDF ......................................................................162
  VEHICLE LEASE/RENTAL OR PURCHASE ..........................163
Minor Alteration and Renovation (A&R) ........................................164
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. **References** – This section contains links to various external resources and documentation that you may need when preparing your SAMHSA budget
6. **Samples** – This section includes sample budgets using the template for each of the following budget types:
   - a. No Match Required
   - b. Match Required
7. **Pop-Out Guidance** – These are copies of the embedded guidance found in the Budget Narrative Template. These include:
   - a. Summary of Unallowable Costs
   - b. Matching
   - c. Printing to PDF
   - d. VEHICLE LEASE/RENTAL OR PURCHASE
   - e. Minor Alteration and Renovation (A&R)

Budget Types

There are three types of budgets referenced throughout this guide:

1. **No Match Required** – These are the simplest budgets to complete. Applicants/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.

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.

<table>
<thead>
<tr>
<th>Windows OS</th>
<th>Mac OS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select All</td>
<td>CTRL + A</td>
</tr>
<tr>
<td>Bold</td>
<td>CTRL + B</td>
</tr>
<tr>
<td>Italics</td>
<td>CTRL + I</td>
</tr>
<tr>
<td>Underline</td>
<td>CTRL + U</td>
</tr>
<tr>
<td>Copy</td>
<td>CTRL + C</td>
</tr>
<tr>
<td>Cut</td>
<td>CTRL + X</td>
</tr>
<tr>
<td>Paste</td>
<td>CTRL + V</td>
</tr>
<tr>
<td>Undo</td>
<td>CTRL + Z</td>
</tr>
<tr>
<td>Reduce font size</td>
<td>CTRL += or Command (or Cmd) +=</td>
</tr>
</tbody>
</table>

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

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 has to 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:

- Annual Salaries and Hourly Rates in the Personnel and Contractual budget categories (unless Consultant is selected) cannot exceed the Executive Level II salary of the Federal Executive Pay Scale.
- 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 $5,000
- 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 PDF 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 up 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
One example of an error can be seen in the Personnel table. If the Annual Salary or Hourly Rate exceeds the Executive Level II salary limitation will receive an error message and your entry will be deleted.

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.

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 of 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 of your budget data. 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
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:

<table>
<thead>
<tr>
<th>SAMHSA Detailed Budget and Narrative Justification</th>
<th>Feb 3, 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTRODUCTION</td>
<td></td>
</tr>
<tr>
<td>INSTRUCTIONS</td>
<td></td>
</tr>
<tr>
<td>ADOBE TIPS</td>
<td></td>
</tr>
<tr>
<td>Save Print</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Applicant/Recipient</th>
<th>Application/Award Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Title:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Start Date</td>
<td>End Date</td>
</tr>
<tr>
<td>Budget Period:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Year</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>SAMHSA Detailed Budget and Narrative Justification</th>
<th>Jan 26, 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Applicant/Recipient</th>
<th>Application/Award Number</th>
</tr>
</thead>
</table>
Tooltips and Guidance
Starting Out

Introduction

Click for Introduction / Overview of the budget template.

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 applicants/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 Funding Limitations/Restrictions in Section IV-3 and the Standard Funding Restrictions in the appendix.

Applicants/recipients must demonstrate that costs are allowable (45 CFR §75.403). In other words, costs must be necessary and reasonable for the performance of the Federal award and must be allocable under the cost principles in the 45 CFR §5 Subpart E.

A cost is “necessary” if it meets a program objective.

A cost is “reasonable” if it meets the “prudent person” standard (45 CFR §75.404).

A cost is “allocable” to a particular Federal award if the goods or services involved are assignable to that Federal award in accordance with relative benefits received. In other words, if you charge 100 percent of an expenditure to a federal program, you must ensure that the federal program receives the entire benefit of the expenditure.

Costs must meet the following additional in order to be allowable (45 CFR §75.403):

1. Be necessary and reasonable for the performance of the Federal award and be allocable under these principles
2. Conform to any limitations or exclusions set forth in the cost principles or in the Federal award.
3. Be consistent with the policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the applicant/recipient.
4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has already been allocated to the Federal award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only as otherwise provided in this part of the regulation (45 CFR 75).
6. Not be included as a cost or used to meet a cost-sharing or matching requirement for any other federally-financed project in either the current or a prior period.
7. Be adequately documented.
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 should include with your budget submission a copy of the IDC rate agreement in effect at the beginning of the budget period.

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 of 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%.

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

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-454A 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

<table>
<thead>
<tr>
<th>Applicant/Recipient</th>
<th>Application/Award Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Title:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Start Date</th>
<th>End Date</th>
<th>Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 is the Institute Code or Center from which the grant originates, 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 the Center for 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 proposed/projected 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

**Note:** If after entering amounts in the FUNDING LIMITATIONS AND RESTRICTIONS table(s), you change the budget year to remove future years from the table(s), remember to delete any amounts entered in those future years to ensure they are not included in the Total for Budget Category.

---

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

Check the box to select the Incremental Period.

**Multi-Year Funded (MYF) awards only:**
Check the box to select the Incremental Period.

Not applicable to new applications for funding

Note that MYF awards have budget periods longer than one year. An award may be MYF for all, a portion, or none of the project period. A no-cost extension (NCE) of an existing award does not constitute MYF. An NCE can extend the final budget period and the project period end date beyond the original award end date.

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

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 Funding Limitations/Restrictions in Section IV-3 and the Standard Funding Restrictions in the appendix.

Electronic 45 CFR §75

Click here for the electronic 45 CFR §75.

Summary of Unallowable Costs:

The costs listed below are usually unallowable under the 45 CFR §75 Subpart E, the HHS Grant Policy Statement (GPS), and SAMHSA’s Notice of Funding Opportunity (NOFOs). Note that this list does not include all unallowable costs.

The allowability of costs under individual awards may also be governed by requirements specified in the program legislation, regulations, or the specific terms and conditions of the award, which will take precedence over the general discussion provided here (HHS GPS, pg. II-28).

1. Advertising And Public Relations (§75.421 and HHS GPS, pg. II-30): Advertising and public relations costs are generally not allowable 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 (§75.431 f): That portion of automobile costs furnished by the entity that relates to personal use by employees (including transportation to and from work) is unallowable as other fringe benefit or indirect (F&A) costs.

3. Contingency Funds (§75.433 and HHS GPS, pg. II-33): 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** ([§75.438](#) and [HHS GPS, pg. II-33](#)): 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** ([§75.445](#)). Costs for these items are unallowable.

6. **Honoraria** ([HHS GPS, pg. II-34](#)): Unallowable when the primary intent is to confer distinction on, or to symbolize respect, esteem, or admiration for, the recipient of the honorarium. A payment for services rendered, such as a speaker’s fee under a conference grant, is allowable.

7. **Incentive Compensation** ([§75.430(f)](#) and [HHS GPS, p. II-40](#)): 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.

8. **Lobbying/Political Activities** ([§75.450](#) and [HHS GPS, pg. II-35](#)): 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.

9. **Major Alteration and Renovation (A&R) (NOFO)**: Payment for the purchase or construction of any building or structure to house any part of the program is unallowable under non-construction grants. However, SAMHSA applicants/recipients may request up to 25 percent of the total approved budget (direct and indirect costs) for a budget period, or $150,000, whichever is less, for minor A&R of existing facilities, if necessary and appropriate for the project. 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. All minor A&R must be approved by SAMHSA.

10. **Meals** ([HHS GPS, pg. II-36 and NOFO](#)): Meals are generally unallowable unless they are an integral part of a conference grant (provided that such charges are not duplicated in participant’s per diem or subsistence allowances) or they are specifically stated as an allowable expense in the NOFO. Also, refer to [https://www.hhs.gov/grants/contracts/contract-policies-regulations/spending-on-food/index.html](https://www.hhs.gov/grants/contracts/contract-policies-regulations/spending-on-food/index.html).

11. **Miscellaneous expenses** (NOFO): “Miscellaneous” expenses are unallowable. Budget line items should reflect specific expenses only. Also refer to item 4 – Contingency Funds.

12. **Promotional Materials** ([§75.421(e)(3)](#) and NOFO): Appropriated funds shall 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. Also, refer to https://www.hhs.gov/grants/contracts/contract-policies-regulations/spending-on-promotional-items/index.html

13. Stipends (HHS GPS, pg. II-41): Stipends or payments made to individuals are generally unallowable unless they are permitted by a program’s statute authorizing or implementing regulations or they are payments made to individuals under a Traineeship, Fellowship, and Similar Award Made to Organizations on Behalf of Individuals.
COST SHARING AND MATCHING

To determine whether the project requires non-federal matching funds or contributions, review the NOFO Section III-2 – Cost Sharing and Matching Requirements.

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

Matching Required:  [ ] YES  [x] NO

Cost Sharing and Matching

Review the NOFO Section III-2 – Cost Sharing and Matching Requirements to determine whether the project requires non-federal matching funds or contributions.

To determine whether the project requires non-federal matching funds or contributions, review the NOFO Section III-2 – Cost Sharing and Matching Requirements.

Information on Matching

click here for more information on matching

MATCHING

Funds may be in cash or in-kind contributions, fairly evaluated, including donated space, property, equipment, or services.

Sources of matching funds include state and local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations.

In-kind contributions may include facilities, equipment, or services used in direct 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 (45 CFR §75 Subpart E and §75.306 - Cost sharing or matching).

Cash or in-kind contributions are accepted as part of the applicant/recipient's cost sharing or matching when such contributions meet ALL of the following criteria:

a. Are verifiable from the applicant/recipient's records;
b. Are not included as contributions for any other Federal award;
c. Are necessary and reasonable for the accomplishment of project or program objectives;
d. Are allowable under the cost principles in the 45 CFR §75 Subpart E;
e. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching;
f. Are provided for in the approved budget when required by SAMHSA; and
g. Conform to other provisions of the 45 CFR §75, as applicable.
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 §75.306 - Cost sharing or matching).

**Match Ratio stated in the NOFO:**

The match ratio for the Budget Year as stated in the NOFO, Section III-2 – Cost Sharing and Matching Requirements.

**First $x**

Enter the first number in the match ratio statement for the budget year as stated in the NOFO, Section III-2 – Cost Sharing and Matching Requirements.

**Second $x**

Enter the second number in the match ratio statement for the budget year as stated in the NOFO, Section III-2 – 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 (45 CFR §75 Subpart E and §75.306 - Cost sharing or matching).
A. Personnel

All positions shown must be relevant and allowable under the project. You must include in this section the key positions identified in Section I-2 of 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.

Salaries of administrative and clerical staff should normally be covered by indirect (F&A) costs (45 CFR §75.413c). Direct charging of these costs (i.e., requesting these costs in A. Personnel) may be appropriate only if all of the following conditions are met:

i. Administrative or clerical services are directly integral to the project or activity;

ii. Individuals involved can be specifically identified with the project or activity.

iii. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and

iv. The costs are not also recovered as indirect costs in J. Indirect Charges.

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 in excess of 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 (F&A) costs. The Office of Personnel Management recently released new salary levels for the Executive Pay Scale. Effective January 2022, the Executive Level II salary level is $203,700 annually (or $97.93 per hour for a full-time appointment of 2080 hours per year).

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 in excess of Executive Level II, the applicant/recipient, contractor or subrecipient may pay the excess from non-Federal funds.
Personnel Cost Table

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Position</th>
<th>Name</th>
<th>Key Position per the NOFO</th>
<th>Check if Hourly Rate</th>
<th>Hours</th>
<th># of Staff</th>
<th>Annual Salary</th>
<th>% Level of Effort (LOE)</th>
<th>Personnel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>X 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1</td>
<td></td>
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<tr>
<td>X 2</td>
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<td>$0</td>
<td>$0</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Line Item</th>
<th>Personnel Narrative:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Salary # of Staff 1 LOE Personnel Cost $0</td>
</tr>
<tr>
<td>2</td>
<td>Salary # of Staff 1 LOE Personnel Cost $0</td>
</tr>
</tbody>
</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 **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:**

Ender the actual or projected Hourly Rate.

The Hourly Rate must not exceed the Executive Level II salary level of $97.93 per hour for a full-time appointment of 2080 hours per year, Effective January 2022.

If paid absences such as vacation, holiday, sick leave, or other paid absences are already included in the organization’s fringe benefits rate or approved indirect cost rate, the direct salaries and wages must exclude the amounts paid or accrued to employees for time off (PTO) or the time that the employee is not working on the project or is otherwise absent from work. To prevent double recovery of PTO, the Hourly Rate shown should be the base Hourly Rate that does NOT include fringe benefits or indirect (F&A) costs for PTO. See example below.

**Example:**

If an employee’s Hourly Rate is $36.06 (this includes the base Hourly Rate and PTO) and the employee receives 120 hours (15 days) of PTO each year as a fringe benefit, the base Hourly Rate shown should be 

$$\frac{(2080 - 120)}{2080} \times 36.06 = 33.98.$$  

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 level of $203,700 annually, Effective January 2022.

If paid absences such as vacation, holiday, sick leave, or other paid absences are already included in the organization’s fringe benefits rate or approved indirect cost rate, the direct salaries and wages must
exclude the amounts paid or accrued to employees for time off (PTO) or the time that the employee is not working on the project or is otherwise absent from work. To prevent double recovery of PTO, the Annual Salary shown should be the base Annual Salary that does NOT include fringe benefits or indirect (F&A) costs for PTO. See example below.

**Example:**

If an employee’s Annual Salary is $75,000 (this includes the base Annual Salary and PTO) and the employee receives 120 hours (15 days) of PTO each year as a fringe benefit, the base Annual Salary shown should be \((2080-120)/2080 \times 75,000 = 70,673\).

Annual salaries 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 = \( \text{Annual Salary} \times \text{Percent LOE} \times \# \text{ of Staff} \)

If **Hourly Rate and Hours are entered**: Personnel Cost = \( \text{Hourly Rate} \times \text{Hours} \times \# \text{ of Staff} \)

If the position will not be charged to the project and cost-sharing or matching is not required, 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

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

For employees whose Annual Salaries or Hourly Rates exceed the Executive Level II Salary Limitation, provide their actual institutional base salaries or hourly rates.

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

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

<table>
<thead>
<tr>
<th>In-Kind Personnel Table</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Item #</td>
</tr>
<tr>
<td>-------------</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>In-Kind Personnel Narrative:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

In-Kind Personnel

**In-Kind Personnel Check Box**

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 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 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 Annual Salary:**

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 level of $97.93 per hour for a full-time appointment of 2080 hours per year, Effective January 2022.

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 level of $203,700 annually, Effective January 2022.
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.

For employees whose Annual Salaries or Hourly Rates exceed the Executive Level II Salary Limitation, provide their actual institutional base salaries or hourly rates.

Individuals cannot exceed 100% level of effort across all active projects including other federal awards.
B. Fringe Benefits

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

Applicants/recipients with an approved indirect cost (IDC) rate agreement 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 charged to an award must comply with HHS regulations at 45 CFR §75.431 (Compensation – fringe benefits). 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 §75.447 – 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 applicant/recipient organization.

Fringe Components Table

Fringe Component:

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

Applicants/recipients with an approved indirect cost (IDC) rate agreement 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, and other...
similar reasonable and allowable benefits as required by law, organization – employee agreement, or established written policies of the applicant/recipient organization (45 CFR §75.431: Compensation – fringe benefits).

Rate (%):
Enter the percentage for each fringe component.

Total Fringe Rate:
An auto-calculated field.

Applicants/assistants 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

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>An auto-generated number.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Position:</td>
<td>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.</td>
</tr>
<tr>
<td>Name:</td>
<td>This field is auto-populated from A. Personnel. It is the name of the organization’s employee associated with the position.</td>
</tr>
<tr>
<td>Personnel Cost:</td>
<td>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.</td>
</tr>
</tbody>
</table>

Applicants/recipients with an approved indirect cost (IDC) rate agreement must ensure that the Personnel Cost (Fringe Benefits Rate Base) is consistent with the description of 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.

**Fringe Benefits Cost:**

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

Fringe Benefits Cost = (Personnel Cost x Total Fringe Rate) + 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**

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.
C. Travel

Funds requested in C. Travel should be for relevant and allowable travel costs for applicant/recipient organization staff only. For travel that will be reimbursed from federal grant funds, applicants/recipient 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 HHS regulations at 45 CFR §75.474 – Travel costs. If your organization does not have documented travel policies, the Federal GSA rates available at https://www.gsa.gov/travel-resources must be used.

Travel Cost Table

<table>
<thead>
<tr>
<th>Trip #</th>
<th>Purpose</th>
<th>Destination</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Trip Narrative:**

<table>
<thead>
<tr>
<th>Trip #</th>
<th>Travel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$0</td>
</tr>
</tbody>
</table>

**C. Travel**

- 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.
Destination:
Specify the location (City and State/ District/ Territory/ Possession) where the trip will end. If 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)

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.
Costs for contingencies and miscellaneous items are NOT allowable.

**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.

\[
\text{Travel Cost} = \text{Cost or Rate per Item} \times \text{Quantity per Person} \times \text{Number of Persons}
\]

**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**

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

Equipment is an item of tangible, non-expendable, personal property (including information technology systems – means computing devices, ancillary equipment, software, and firmware etc.) having a useful life of more than one year AND an acquisition cost of at least $5,000 per unit or a cost capitalization threshold established by the applicant/recipient organization that is less. Organizations should follow their documented capitalization policy for classification of equipment. For example, an organization may classify equipment at $1,500 with a useful life of one year. For title, use, management requirements, and disposition of equipment, refer to 45 CFR §75.320 – Equipment.

List expendable items or materials in E. Supplies.

For vehicles and other high-value equipment, applicants/recipient should consider the cost benefits of rental/lease versus purchase (45 CFR §75.327 – General procurement standards).

Applicants/recipient are encouraged to use Federal excess and surplus property instead of purchasing new equipment whenever such use is feasible and reduces project costs (45 CFR §75.327f).

Equipment Cost Table

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Check if Item is a Vehicle</th>
<th>Calculation</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

TOTAL $0 $0

D. Equipment

Equipment Narrative:

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Purchase or Rental/Lease Cost</th>
<th>% Charged to the Project</th>
<th>Equipment Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>
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 grant project.

**Equipment Cost:**
This is an auto-calculated field showing the equipment cost.

\[
\text{Equipment Cost} = \text{Quantity} \times (\text{Purchase or Rental/Lease Cost}) \times \text{Percent Charged to the Project}
\]

**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 in order 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 ([45 CFR §75.329](#) – Procurement procedures).

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 ([45 CFR §75.327](#) – General procurement standards).
VEHICLE LEASE/RENTAL OR PURCHASE

Vehicle rental/lease and purchase are reviewed and approved on a case-by-case basis. Per the HHS Grants Policy Statement (p. II – 43), if patient care or other direct health or social services are approved activities of the grant-supported project or program, the costs of transporting individuals participating in the program or project to the site where services are being provided, including costs of public transportation, are allowable. The purchase of motor vehicles for this purpose also 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 (45 CFR §75.327d).

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:
   1. How many clients do you anticipate transporting each trip?
   2. How often do you anticipate transporting clients (e.g., number of times each week)?
   3. If requesting to rent/lease or purchase more than one vehicle, explain why more than one vehicle is necessary.
   4. Who will drive the vehicle?
   5. 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 (F&A) 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 (45 CFR §75.327d).
   For more information on vehicle leases, refer to the GSA guidance:
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

Supplies are items that cost less than $5,000 per unit and 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 $5,000, regardless of the length of its useful life.

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

Supplies Cost Table

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Unit Cost</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Supplies Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
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<tr>
<td>TOTAL</td>
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</tbody>
</table>

E. Supplies

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

Supplies Cost Table

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</tr>
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<tr>
<td>X1</td>
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<td>$0</td>
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<td></td>
<td>$0</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>
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

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

All procurement transactions must be conducted in a manner providing full and open competition consistent with the federal procurement standards in 45 CFR §75.328 – Competition.

Applicants/recipients must use their own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in the 45 CFR §75.327.

Applicants/recipients must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

For additional guidance, refer to the 45 CFR §75.326 through §75.335 on Procurement Standards.

Per the Suspension and Debarment regulations in the 45 CFR §75.213, non-federal entities and contractors are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, and 2 CFR §180 and §376. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Guidance on the Differences between Consultants, Contracts and Subawards

CONTRACTUAL COST GUIDANCE

Consultants are members of a particular profession or possesses a special skill who are engaged by the applicant/recipient to provide professional and consultant services under the Federal award. Consultants are not officers or employees of the applicant/recipient organization. In determining the allowability of professional service costs, several factors may be considered per 45 CFR §75.459

A contracts is a legal instrument by which the applicant purchases goods and services needed to carry out the program or project under a Federal award and creates a procurement relationship with the contractor. Some characteristics indicative of a procurement relationship between the applicant/recipient and a contractor are 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 secondary to the operation of the Federal program; and
5. Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.
Per 45 CFR §75.2, when the substance of a contract meets the definition of a subaward, it must be treated as a subaward even if the applicant/recipient considers the legal instrument as a contract.

Subrecipient refers to a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal award, including a portion of the scope of work or objectives. Some characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal 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. In accordance with its agreement, uses the Federal funds to carry out 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.

Recipients are responsible for ensuring that all subrecipients comply with the terms and conditions of the award, per 45 CFR §75.101.

The applicant/recipient must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor (45 CFR §75.351 – Subrecipient and contractor determinations).

**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 in excess of 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 (F&A) costs. The Office of Personnel Management recently released new salary levels for the Executive Pay Scale. Effective January 2022, the Executive Level II salary level is $203,700 annually (or $97.93 per hour for a full-time appointment of 2080 hours per year).

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 in excess of Executive Level II, the applicant/recipient, contractor or subrecipient may pay the excess from non-Federal funds.
**Summary of Contractual Costs Table**

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 in order 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.

<table>
<thead>
<tr>
<th>Agreement #</th>
<th>Name of Organization or Consultant</th>
<th>Type of Agreement</th>
<th>Contractual Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>X 1</td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Contract #**

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.

<table>
<thead>
<tr>
<th>Contractual Details for Contract 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agreement #</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

Select one or more budget categories for this agreement:

- Personnel
- Travel
- Supplies
- Indirect Charges
- Fringe Benefits
- Equipment
- 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 (45 CFR §75.329 – Procurement procedures) – indicate whether the procurement method is a micro-purchase, small purchase, sealed bid, competitive proposal, or non-competitive proposal (provide justification if non-competitive/sole source);
b) Summary of specific tasks/activities to be performed and deliverables (any verifiable outcome, result, service, or product that must be delivered, developed, performed, or produced by the organization or individual as defined by the statement of work);
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. Other
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

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Position</th>
<th>Name</th>
<th>Key Position per the NOFO</th>
<th>Check in Annual Salary</th>
<th>Hourly Rate</th>
<th>Hours</th>
<th># of Persons</th>
<th>Annual Salary</th>
<th>% Level of Effort (LOE)</th>
<th>Contractual Personnel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td>TOTAL $0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

Contractual Personnel Narrative:

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Hourly Rate</th>
<th># of Persons</th>
<th>Hours</th>
<th>Personnel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>

Line Item #

An auto-generated number.

Position:

Enter the title of the position. Ensure the position titles for key personnel are identical 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 level of $97.93 per hour for a full-time appointment of 2080 hours per year, Effective January 2022.

If paid absences such as vacation, holiday, sick leave, or other paid absences are already included in the organization’s fringe benefits rate or approved indirect cost rate, the direct salaries and wages must exclude the amounts paid or accrued to employees for time off (PTO) or the time that the employee is not working on the project or is otherwise absent from work. To prevent double recovery of PTO, the Hourly Rate shown should be the base Hourly Rate that does NOT include fringe benefits or indirect (F&A) costs for PTO. See example below.

Example:

If an employee’s Hourly Rate is $36.06 (this includes the base Hourly Rate and PTO) and the employee receives 120 hours (15 days) of PTO each year as a fringe benefit, the base Hourly Rate shown should be \((2080-120)/2080 \times 36.06 = 33.98\).

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.

For Key Positions whose personnel cost is based on Hourly Rates and Hours, indicate the percent Level of Effort for each position in the Contractual Personnel Narrative.

# 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 level of $203,700 annually, Effective January 2022.

If paid absences such as vacation, holiday, sick leave, or other paid absences are already included in the organization’s fringe benefits rate or approved indirect cost rate, the direct salaries and wages must
exclude the amounts paid or accrued to employees for time off (PTO) or the time that the employee is not working on the project or is otherwise absent from work. To prevent double recovery of PTO, the Annual Salary shown should be the base Annual Salary that does NOT include fringe benefits or indirect (F&A) costs for PTO. See example below.

**Example:**

If an employee’s Annual Salary is $75,000 (this includes the base Annual Salary and PTO) and the employee receives 120 hours (15 days) of PTO each year as a fringe benefit, the base Annual Salary shown should be \( \frac{2080 - 120}{2080} \times 75,000 = 70,673 \).

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:

\[
\text{Contractual Personnel Cost} = \text{Hourly Rate} \times \text{Hours} \times \# \text{ of Persons}
\]

If Annual Salary and Percent LOE are entered:

\[
\text{Contractual Personnel Cost} = \text{Annual Salary} \times \text{Percent LOE} \times \# \text{ of Persons}
\]

**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.

For individuals under subawards and contracts whose Hourly Rates or Annual Salaries exceed the Executive Level II Salary Limitation, provide their actual institutional base salaries or hourly rates.

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 an approved 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 HHS regulations at 45 CFR §75.431 (Compensation – fringe benefits). 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 §75.447 – 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/organization.

Contractual fringe benefits consist of the components shown below:

### F.2.1 Contractual Fringe Components Table

Contractual fringe benefits consist of the components shown below:

<table>
<thead>
<tr>
<th>Contractual Fringe Component</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>+</td>
</tr>
<tr>
<td>Total Fringe Rate</td>
<td></td>
</tr>
</tbody>
</table>

**Contractual Fringe Benefits Costs**

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Position</th>
<th>Name</th>
<th>Calculation</th>
<th>Contractual Fringe Benefits Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>TOTAL</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Contractual Fringe Benefits Narrative:**

**Fringe Components:**

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

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, and other similar reasonable and allowable benefits as required by law, organization – employee agreement, or established written policies of the entity/organization (45 CFR §75.431; Compensation – fringe benefits).
**Rate:**
Enter the percent 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.

**F.2.2 Contractual Fringe Benefits Cost Table**

**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 an approved 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.

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.

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.
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 consultants, contractors, or subrecipients. For travel that will be reimbursed from federal grant funds, consultants/organizations are 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 HHS regulations at 45 CFR §75.474 – Travel costs. If the consultant/organization does not have documented travel policies, the Federal GSA rates available at [https://www.gsa.gov/travel-resources](https://www.gsa.gov/travel-resources) must be used.

### F.3.1 Contractual Travel Cost Table

<table>
<thead>
<tr>
<th>Trip #</th>
<th>Purpose</th>
<th>Destination</th>
<th>Calculation</th>
<th>Contract Travel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**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.

**Destination:**
Specify the location (City and State/ District/ Territory/ Possession) where the trip will end. If 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)
• 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:

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 an item of tangible, non-expendable, personal property (including information technology systems – means computing devices, ancillary equipment, software, and firmware etc.) having a useful life of more than one year AND an acquisition cost of at least $5,000 per unit or a cost capitalization threshold established by the applicant/recipient organization that is less. Organizations should follow their documented capitalization policy for classification of equipment. For example, an organization may classify equipment at $1,500 with a useful life of one year. For title, use, management requirements, and disposition of equipment, refer to 45 CFR §75.320 – Equipment.

List expendable items or materials in Contractual Supplies.

For vehicles and other high-value equipment, consultants/organizations should consider the cost benefits of rental/lease versus purchase (45 CFR §75.327 – General procurement standards).

Consultants/organizations are encouraged to use Federal excess and surplus property instead of purchasing new equipment whenever such use is feasible and reduces project costs (45 CFR §75.327f).

F.4.1  Contractual Equipment Cost Table

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Check if Item is a Vehicle</th>
<th>Quantity</th>
<th>Purchase or Rental/Lease Cost</th>
<th>Percent Charged to the Project</th>
<th>Contractual Equipment Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>X 1</td>
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<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

Contractual Equipment Narrative:

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Quantity</th>
<th>Purchase or Rental/Lease Cost</th>
<th>% Charged to the Project</th>
<th>Equipment Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</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 such as 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 (45 CFR §75.439).
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 grant 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/approved activities in order 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 (45 CFR §75.329 – Procurement procedures).

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 (45 CFR §75.327 – General procurement standards).
VEHICLE LEASE/RENTAL OR PURCHASE
Vehicle rental/lease and purchase are reviewed and approved on a case-by-case basis. Per the HHS Grants Policy Statement (p. II - 43), if patient care or other direct health or social services are approved activities of the grant-supported project or program, the costs of transporting individuals participating in the program or project to the site where services are being provided, including costs of public transportation, are allowable. The purchase of motor vehicles for this purpose also 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 (45 CFR §75.327d).

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:
   1. How many clients do you anticipate transporting each trip?
   2. How often do you anticipate transporting clients (e.g., number of times each week)?
   3. If requesting to rent/lease or purchase more than one vehicle, explain why more than one vehicle is necessary.
   4. Who will drive the vehicle?
   5. 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 (F&A) 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 (45 CFR §75.327d).

   For more information on vehicle leases, refer to the GSA guidance:


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 items that cost less than $5,000 per unit and 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 $5,000, regardless of the length of its useful life.

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

F.5.1  Contractual Supplies Cost Table

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Calculation</th>
<th>Federal Request</th>
<th>Non-Federal Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Unit Cost</td>
<td>Basis</td>
<td>Quantity</td>
</tr>
</tbody>
</table>

**Contractual Supplies Narrative:**

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Unit Cost</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Supplies Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>

### Line Item #
An auto-generated number.

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

### Unit Cost:
Enter the unit cost for the Basis shown. If the Basis is for example, copy, laptop, or printer etc., enter the cost for each copy, laptop, or printer etc. 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.

\[
\text{Contractual Supplies Cost} = \text{Unit Cost} \times \text{Quantity} \times \text{Duration}
\]

For example, cost for supplies required for a specific grant 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 to be purchased and explain how each supply item is related to the implementation of the required/approved activities in order to achieve the specific project objectives.

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

The Contractual Other category is for any expenses not covered in the previous contractual budget categories. Ensure that costs shown under “Contractual Other” are not already covered by the Contractual Indirect Charges. Costs must be consistently charged as either indirect or direct cost and may not be double-charged or inconsistently charged (45 CFR §75.403 — Factors affecting allowability of costs):

- Minor Alteration and Renovation (A&R)
- Rent
- Participant/ client incentives (up to $30 non-cash incentive for required data collection follow up)
- Telephone
- 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 individual or 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/ attendees/ participants and the unit costs involved. Itemize travel costs the same way as in Contractual Travel.

MINOR ALTERATION AND RENOVATION (A&R)

A&R is defined as improvements, rearrangements, or alterations to a facility that is incidental to the purpose of the project and is 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. II – 30), routine maintenance and repair of the organization’s building/operational facility or its equipment, which is allowable and is ordinarily treated as an indirect cost, is not considered A&R.

Applicants/recipients may request 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.
RENTAL COSTS

Costs related to office space are typically included in the indirect cost rate. However, if rental
costs for service site(s) or program space are necessary for project activities, rent may be
requested as a direct charge. Rent must be calculated based on square footage or FTE, and if multiple
programs are using the space, the rental cost must reflect SAMHSA’s fair share.

If rental costs are requested as a direct charge, provide the following:

1. Signed copy of the current lease and floor plan (including common areas) that identify the
   owner of the space/facility.
2. Description of the relationship of the owner(s) of the space/facility to the applicant/recipient, if
   any, and an explanation of whether anyone related to the applicant/recipient owns the building
   which is less than an “arms” length arrangement.
3. Methodology such as square footage (SF) or full-time equivalents (FTEs) used to allocate the
   rental cost to the project or activities and, thereby, determine SAMHSA’s fair if multiple
   programs are using the space.
4. Completed Rent Questions Worksheet and supporting documentation:
   [https://www.samhsa.gov/sites/default/files/rentquestionsworksheet.docx]
### Contractual Other Cost Table

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Item</th>
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<th>Calculation</th>
<th>Federal Request</th>
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<tbody>
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<td></td>
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<td></td>
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<td>Basis</td>
</tr>
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**TOTAL:** $0 | $0

**Contractual Other Narrative:**

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<th>Item</th>
<th>Unit Cost/Rate</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Other Cost</th>
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</thead>
<tbody>
<tr>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>

### 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 **$30 non-cash incentive** to individuals to participate in required data collection follow up. This amount may be paid for participation in each required follow-up interview.

**Meals** are generally unallowable unless they are an integral part of a conference grant or specifically stated as an allowable expense in the NOFO.

Other sources of funds may be used for **unallowable costs** (e.g., meals, sporting events, entertainment). Other sources of funds may include non-federal sources such as donations and contributions from private sources, foundation funds etc.

### 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, if applicable.

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

Contractual 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.

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 Appendix – Confidentiality and SAMHSA Participant Protection/Human Subjects Guidelines).

If rent/program space costs are requested as a direct charge (i.e., not already covered by the indirect cost rate), provide the following:

1. Signed copy of the current lease and floor plan (including common areas) that specifically identifies the owner of the space/facility.
2. Description of the relationship of the owner(s) of the space/facility to the applicant/recipient, if any, and an explanation of whether anyone related to the applicant/recipient owns the building which is less than an “arms’ length arrangement.”

3. Methodology such as square footage (SF) or full-time equivalents (FTEs) used to allocate the rental cost to the project or activities and thereby determine SAMHSA’s fair share of the rental cost if multiple programs are using the space.

4. Completed Rent Questions Worksheet and supporting documentation:
   https://www.samhsa.gov/sites/default/files/rentquestionsworksheet.docx
MINOR ALTERATION AND RENOVATION (A&R)

A&R is defined as improvements, rearrangements, or alterations to a facility that is incidental to the purpose of the project and is 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. II – 30), routine maintenance and repair of the organization’s building/operational facility or its equipment, which is allowable and is ordinarily treated as an indirect cost, is not considered A&R.

Applicants/recipients may request up to 25 percent of the total approved budget (direct and indirect costs) for a budget period or $150,000, whichever is less, for minor A&R of existing facilities, if necessary and appropriate for the project. 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? Will 100% of the minor A&R cost be charged to the SAMHSA project?
3. Certify that the minor A&R is consistent with the following criteria (HHS Grants Policy Statement, p. II – 30):
   1. The building has a useful life consistent with program purposes and is architecturally and structurally suitable for conversion to the type of space required.
   2. The A&R is essential to the purpose of the grant-supported project or program.
   3. The space involved will be occupied by the project or program.
   4. The space is suitable for human occupancy before the A&R work is started except where the purpose of the A&R is to make the space suitable for some purpose other than human occupancy, such as storage.
   5. For minor A&R, if the space is rented, evidence is provided that the terms of the lease are compatible with the A&R proposed and cover the duration of the project period.
   6. If the A&R will affect a site listed in (or eligible for inclusion in) the National Register of Historic Places, the requirements specified in “Preservation of Cultural and Historic Resources” have been followed.
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.
F.7  Contractual Total Direct Charges for [name of the organization or consultant]

**Contractual Total Direct Charges**

Indirect charges or costs (IDC) are those costs incurred for common or joint objectives which cannot be readily identified with an individual project or program but are necessary for the operations of the organization/entity.

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 and with your IDC in the SF-424A.

F.7.1  Contractual Total Direct Charges Table

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

**TOTAL FEDERAL REQUEST:**

The FEDERAL REQUEST equals the amount in 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 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 objectives which cannot be readily identified with an individual project or program but are necessary for the operations of the organization/entity.

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

<table>
<thead>
<tr>
<th>Calculation</th>
<th>IDC Rate (%)</th>
<th>Base</th>
<th>Contractual IDC</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
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<td></td>
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</table>

Contractual Indirect Charges Narrative:

**IDC Rate (%):**

Enter the IDC rate for the agreement.

**Base:**

Enter the total of all applicable contractual direct cost categories.

**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

Direct charges/costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award. Typical costs charged directly to a grant 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 (Facilities and Administrative or F&A costs). Refer to the 45 CFR §75.413 – Direct costs and §75.405 – Allocable costs.

F.9.1 Contractual Total Costs Table

<table>
<thead>
<tr>
<th>TOTAL COST</th>
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<th>TOTAL NON-FEDERAL MATCH</th>
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<tbody>
<tr>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL COST:
This is the total of Contractual Direct and Contractual Indirect Charges.

TOTAL FEDERAL REQUEST:
This is an auto-calculated field showing the total of the FEDERAL REQUEST from the budget categories 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.
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

The Other category is for any expenses not covered in the previous budget categories. Ensure that costs shown under “Other” are not already covered by your indirect costs requested in J. Indirect Charges. Costs must be consistently charged as either indirect or direct cost and may not be double-charged or inconsistently charged (45 CFR §75.403 – Factors affecting allowability of costs):

- Minor Alteration and Renovation (A&R)
- Rent
- Participant/ client incentives (up to $30 non-cash incentive for required data collection follow up)
- Telephone
- 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 individual or 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/ attendees/ 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 is incidental to the purpose of the project and is 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. II – 30), routine maintenance and repair of the organization’s building/operational facility or its equipment, which is allowable and is ordinarily treated as an indirect cost, is not considered A&R.

Applicants/recipients may request 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.
RENTAL COSTS

Costs related to office space are typically included in the indirect cost rate. However, if rental costs for service site(s) or program space are necessary for project activities, rent may be requested as a direct charge. Rent must be calculated based on square footage or FTE, and if multiple programs are using the space, the rental cost must reflect SAMHSA’s fair share.

If rental costs are requested as a direct charge, provide the following:

1. Signed copy of the current lease and floor plan (including common areas) that specifically identifies the owner of the space/facility.
2. Description of the relationship of the owner(s) of the space/facility to the applicant/recipient, if any, and an explanation of whether anyone related to the applicant/recipient owns the building which is less than an “arms” length arrangement.
3. Methodology such as square footage (SF) or full-time equivalents (FTEs) used to allocate the rental cost to the project or activities and, thereby, determine SAMHSA’s fair share of the rental cost if multiple programs are using the space.
4. Completed Rent Questions Worksheet and supporting documentation: 
   https://www.samhsa.gov/sites/default/files/rentquestionsworksheet.docx

LINK: [https://www.samhsa.gov/sites/default/files/rentquestionsworksheet.docx]
### Other Cost Table

<table>
<thead>
<tr>
<th>Line Item #</th>
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<th>Quantity</th>
<th>Duration</th>
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<th>Federal Request</th>
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**Total:** $0 $0

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<tbody>
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<td>Unit Cost/Rate</td>
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</tbody>
</table>

#### Line Item #
An auto-generated number.

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

**Meals** are generally unallowable unless they are an integral part of a conference grant or specifically stated as an allowable expense in the NOFO.

Other sources of funds may be used for **unallowable costs** (e.g., meals, sporting events, entertainment). Other sources of funds may include non-federal sources such as donations and contributions from private sources, foundation funds etc.

#### 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 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

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 incentives (e.g., gift cards, bus passes, gifts, etc.).

If rent/program space costs are requested as a direct charge (i.e., not already covered by the indirect cost rate), provide the following:

1. Signed copy of the current lease and floor plan (including common areas) that specifically identifies the owner of the space/facility.
2. Description of the relationship of the owner(s) of the space/facility to the applicant/recipient, if any, and an explanation of whether anyone related to the applicant/recipient owns the building which is less than an “arms’ length arrangement.”
3. Methodology such as square footage (SF) or full-time equivalents (FTEs) used to allocate the rental cost to the project or activities and thereby determine SAMHSA’s fair share of the rental cost if multiple programs are using the space.

4. Completed Rent Questions Worksheet and supporting documentation:
   https://www.samhsa.gov/sites/default/files/rentquestionsworksheet.docx
A&R is defined as improvements, rearrangements, or alterations to a facility that is incidental to the purpose of the project and is 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. II – 30), routine maintenance and repair of the organization’s building/operational facility or its equipment, which is allowable and is ordinarily treated as an indirect cost, is not considered A&R.

Applicants/recipients may request up to 25 percent of the total approved budget (direct and indirect costs) for a budget period or $150,000, whichever is less, for minor A&R of existing facilities, if necessary and appropriate for the project. 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? Will 100% of the minor A&R cost be charged to the SAMHSA project?
3. Certify that the minor A&R is consistent with the following criteria (HHS Grants Policy Statement, p. II – 30):
   1. The building has a useful life consistent with program purposes and is architecturally and structurally suitable for conversion to the type of space required.
   2. The A&R is essential to the purpose of the grant-supported project or program.
   3. The space involved will be occupied by the project or program.
   4. The space is suitable for human occupancy before the A&R work is started except where the purpose of the A&R is to make the space suitable for some purpose other than human occupancy, such as storage.
   5. For minor A&R, if the space is rented, evidence is provided that the terms of the lease are compatible with the A&R proposed and cover the duration of the project period.
   6. If the A&R will affect a site listed in (or eligible for inclusion in) the National Register of Historic Places, the requirements specified in “Preservation of Cultural and Historic Resources” have been followed.

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.
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. 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 (Facilities and Administrative or F&A costs). Refer to the 45 CFR §75.413 – Direct costs and §75.405 – Allocable costs.

Total Direct Charges Table

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$0</td>
<td>$0</td>
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</tbody>
</table>

**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

Indirect charges/costs (IDC) or Facilities and Administration (F&A) are those costs incurred for common or joint objectives which cannot be readily identified with an individual project or program but are necessary for the operations of the organization.

IDC (F&A) is classified into two broad categories: “Facilities” and “Administration.” “Facilities” is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. “Administration” is defined as general administration and general expenses such as the director’s office, accounting, personnel, and all other types of expenditures not listed specifically under one of the subcategories of “Facilities.”

As described in 45 CFR §75.403 – Factors affecting allowability of costs, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

For more guidance on IDC or F&A costs, refer to the 45 CFR §75.414 – Indirect (F&A) costs.

**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 grant.

- • We will not charge IDC to the award
- • We elect to charge the **de minimis rate of 10%**
- • We will apply the rate in our **approved federally negotiated IDC rate agreement**
- • We will apply the **training grant rate of 8%**
• 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 of 10%:
The de minimis rate of 10% of the modified total direct costs (MTDC) is generally applicable only to those applicants/recipients who have never had an approved federally negotiated IDC rate agreement.

However, if your organization’s last approved federally negotiated IDC rate agreement has expired, you may elect to use the de minimis rate going forward. You should inform your cognizant agency for indirect costs that you will be switching to the de minimis rate and will not be submitting indirect cost proposals for future years. Negotiated provisional rates and fixed rates need to be resolved and the carry-forward for the last year of the fixed-rate will need to be resolved with the cognizant agency for indirect costs.

Approved Federally Negotiated IDC Rate Agreement:
This is applicable only to those applicants/recipients with an approved federally negotiated IDC rate. Such applicants/recipients should use their approved rate to charge IDC to the project and include a copy of their approved federally negotiated IDC rate agreement in effect at the beginning of the budget period.

Note that if your organization’s last approved federally negotiated IDC rate agreement has expired, you may elect to use the de minimis rate going forward. However, you should inform your cognizant agency for indirect costs that you will be switching to the de minimis rate and will not be submitting indirect cost proposals for future years. Negotiated provisional rates and fixed rates need to be resolved and the carry-forward for the last year of the fixed-rate will need to be resolved with the cognizant agency for indirect costs.

Training/Technical Assistance Rate of 8%:
If the NOFO is for a training grant/cooperative agreement, the indirect cost rate is limited to 8% of the modified total direct costs (MTDC).

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

<table>
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<tr>
<th>End Date of Effective Period of Approved IDC Rate Agreement</th>
<th>Calculation</th>
<th>Federal Request</th>
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<td>$0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

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

J.2.1 De Minimis Rate Statement

You must select from the drop-down list below the relevant de minimis rate statement.

De Minimis Rate Statement (we have never received a federally negotiated IDC rate):

We have never received an approved federally negotiated IDC rate and we are electing to charge the de minimis rate of 10% of modified total direct costs (MTDC) until such time we have an approved federally negotiated IDC rate. We will use the de minimis rate consistently for all federal awards until we choose to negotiate for an IDC rate, which we may apply to do at any time.

De Minimis Rate Statement (we allowed our federally negotiated indirect cost rate to expire):

Our organization’s last approved federally negotiated IDC rate agreement has expired and we are electing to use the de minimis rate going forward. We will inform our cognizant agency for indirect costs that we will be switching to the de minimis rate and will not be submitting indirect cost proposals for future years. We understand that negotiated provisional rates and fixed rates need to be resolved and the carry-forward for the last year of the fixed-rate will need to be resolved with the cognizant agency for indirect costs.

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 $25,000 of each subaward or contract (regardless of the period of performance of the subaward or contract under the award).
The MTDC base **must exclude**: 

1. Expenditures for equipment,  
2. Capital expenditures (*e.g.*, office equipment and furnishings, alterations and renovations, telephone networks, and motor vehicles),  
3. Charges for patient care,  
4. Rental costs,  
5. Tuition reimbursement,  
6. Scholarships and fellowships,  
7. Participant support costs (*direct costs for items such as travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects)*, and  
8. The portion of each subaward or contract in excess of $25,000.

### J.2.2 Indirect Charges

#### Indirect Charges Narratives:

<table>
<thead>
<tr>
<th>Calculation</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>De Minimis Rate (%)</td>
<td>MTDC Base</td>
<td>IDC</td>
</tr>
<tr>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

#### Indirect Charges

**Indirect Charges based on De Minimis Rate of 10 Percent:**  
The de minimis rate of 10% of the modified total direct costs (MTDC) is applicable only to those applicants/ recipients who have never had an approved federally negotiated IDC rate agreement.

**De Minimis Rate:**

Enter the de minimis rate of 10%.

**MTDC Base:**

Enter the total of the direct cost categories applicable to the MTDC base, 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 $25,000 of each subaward or contract (regardless of the period of performance of the award or contract under the award).
The MTDC base **must exclude**:

1. Expenditures for equipment,
2. Capital expenditures (*e.g.*, *office equipment and furnishings, alterations and renovations, telephone networks, and motor vehicles*),
3. Charges for patient care,
4. Rental costs,
5. Tuition reimbursement,
6. Scholarships and fellowships,
7. Participant support costs (*direct costs for items such as travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects*), and
8. The portion of each subaward or contract in excess of $25,000.

**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.

\[
\text{IDC} = \text{De Minimis Rate} \times \text{MTDC Base}
\]

**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.2.3 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 10% de minimis rate.
J.3  Approved Federally Negotiated IDC Rate Agreement

**Indirect Charges**

<table>
<thead>
<tr>
<th>End Date of Effective Period of Approved IDC Rate Agreement</th>
<th>Calculation</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved IDC Rate (%)</td>
<td>Approved Base</td>
<td>IDC</td>
</tr>
<tr>
<td></td>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

**Indirect Charges Narrative:**

---

**J.3.1  Indirect Charges**

**Indirect Charges based on Approved Federally Negotiated Rate Agreement:**

This is applicable only to those applicants/recipients with an approved federally negotiated IDC rate. Such applicants/recipients should use their approved rate to charge IDC to the project and include a copy of their approved federally negotiated IDC rate agreement in effect at the beginning of the budget period.

**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 federally negotiated IDC rate agreement.

In order to charge IDC to the project, your approved federally negotiated IDC rate agreement must be in effect at the beginning of the budget period 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 [45 CFR §75 Appendix III – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)](https://www.hhs.gov). IHEs may use the negotiated rate in effect at the time of the initial award throughout the life of the project.

If your organization’s last approved federally negotiated IDC rate agreement has expired, you may elect to use the de minimis rate going forward. However, you should inform your cognizant agency for indirect costs that you will be switching to the de minimis rate and will not be submitting indirect cost proposals for future years. Negotiated provisional rates and fixed rates need to be resolved and the carry-forward for the last year of the fixed-rate will need to be resolved with the cognizant agency for indirect costs.

**Approved IDC Rate (%):**

Enter your approved 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 project.
Attach a copy of your approved federally negotiated IDC rate agreement in effect at the beginning of the budget period.

**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 approved federally negotiated IDC rate agreement in effect at the beginning of the budget period.

**IDC:**

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

\[
\text{IDC} = \text{Approved IDC Rate} \times \text{Approved Base}
\]

**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 approved IDC rate was applied. Review your approved 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 approved IDC rate.

Include a copy of your approved federally negotiated IDC rate agreement in effect at the beginning of the budget period.

In order to charge IDC to the project, your approved federally negotiated IDC rate agreement must be in effect at the beginning of the budget period 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 45 CFR §75 Appendix III – Indirect (F&A) Costs 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 Training Grant Rate of 8%

#### Indirect Charges

<table>
<thead>
<tr>
<th>Training Grant Rate (%)</th>
<th>MTDC Base</th>
<th>IDC</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Indirect Charges Narrative:

---

### J.4.1 Indirect Charges

**Indirect Charges**

Indirect Charges based on Training Grant Rate of 8 Percent:

Indirect costs on training grants are limited to a fixed rate of 8% of MTDC exclusive of tuition and related fees, direct expenditures for equipment, and subawards in excess of $25,000 (refer to the [45 CFR §75.414](https://www.govinfo.gov/content/pkg/CFR-2017-title45-vol2/pdf/CFR-2017-title45-vol2-part75.pdf) – Indirect (F&A) costs).

If your organization has an approved federally negotiated IDC rate, but the NOFO for the grant project indicates the training/technical assistance IDC rate of 8% of MTDC applies, you may charge IDC only at the training/technical assistance rate of 8% of MTDC.

**Training Grant Rate:**

Enter the training grant rate of 8%.

**MTDC Base:**

Enter the total of the direct cost categories applicable to the MTDC base, 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 $25,000 of each subaward or contract (regardless of the period of performance of the subaward or contract under the award).

The MTDC base **must exclude**:

1. Expenditures for equipment,
2. Capital expenditures (*e.g.*, office equipment and furnishings, alterations and renovations, telephone networks, and motor vehicles),
3. Charges for patient care,
4. Rental costs,
5. Tuition reimbursement,
6. Scholarships and fellowships,
7. Participant support costs (direct costs for items such as travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects), and
8. The portion of each subaward or contract in excess of $25,000.

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

IDC = Training Grant 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.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 training grant rate was applied.

Provide an explanation if you use a lower rate than the 8% training grant rate.
### J.5 Cost Allocation Plan

#### J.5.1 Indirect Charges

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>IDC Rate (%)</th>
<th>Base</th>
<th>Allocated IDC Amount</th>
<th>IDC</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>X 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

TOTAL $0 $0

**Indirect Charges Narrative:**

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Indirect Charges Narrative:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

**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.

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

**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/entity 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.

\[
IDC = IDC\ Rate \times Base
\]
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 III-2 – 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.

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 §75.306 – Cost sharing or matching).

Sources of matching funds are state and local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations. In-kind contributions may include facilities, equipment, or services used in direct support of the project.

**[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.

<table>
<thead>
<tr>
<th>FEDERAL REQUEST (amount of federal funds requested in the budget)</th>
<th>NON-FEDERAL MATCH (your matching funds entered in the budget)</th>
<th>REQUIRED NON-FEDERAL MATCH (minimum match required per the match ratio on page 1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>FEDERAL REQUEST (amount of federal funds requested in the budget)</th>
<th>NON-FEDERAL MATCH (your matching funds entered in the budget)</th>
<th>REQUIRED NON-FEDERAL MATCH (minimum match required per the match ratio on page 1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$670,468</td>
<td>$200,000</td>
<td>$335,234</td>
</tr>
</tbody>
</table>

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

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

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

---

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

**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

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Category</td>
<td>FEDERAL REQUEST</td>
<td>NON-FEDERAL MATCH</td>
<td>FEDERAL REQUEST</td>
<td>NON-FEDERAL MATCH</td>
</tr>
<tr>
<td>A. Personnel</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>B. Fringe Benefits</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>C. Travel</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>D. Equipment</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>E. Supplies</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>F. Contractual</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>G. Construction</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>H. Other</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>I. Total Direct Charges (sum A to H)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>J. Indirect Charges</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Total Project Costs</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

### Budget Summary Narrative:

### 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

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 Section IV-3 of 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 IV-3: 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.

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>Total for Budget Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Personnel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Fringe Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Travel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. Contractual</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H. Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Total Direct Charges (sum A to H)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>J. Indirect Charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL for the Budget Year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percentage of the Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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”

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

For each year of the grant, explain whether the percent of the total grant award that will be used in the area where there is a limitation meets the NOFO requirement.

Ensure you identify the expenses related to each funding limitation/restriction in your proposed budget.
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 only to facilitate your completion of the SF-424A submission required by [grant.gov](http://grant.gov) and eRA. YOU WILL STILL HAVE TO COMPLETE THE SF-424A SUBMISSION REQUIRED BY [grant.gov](http://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](http://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. We are currently working on an issue where eRA sometimes corrupts the data in the dynamic PDF but are unsure when this issue will be fixed. Print to PDF is therefore the best way to send it to us as it avoids this issue all together.

Where can I find information on Funding Limitations? Key Personnel requirements? Matching requirements?
This information can be found in the NOFO for your grant. To find the NOFO, go to the NOFO archive (https://www.samhsa.gov/grants/archive) click on the link to the Fiscal Year when you applied for the grant, and click on one of the links in the table at the bottom of the page. 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 to get help?
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 creates additional work for the Grants Management Specialists reviewing your budget, thus increasing processing times.

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.

After adding all costs and calculating Indirect Costs, I am over budget. How can I fix this?
First, determine how much your current budget exceeds what you are permitted.

If you have selected Yes for Matching Required, put the amount your budget is over by into the Non-Federal Match for your indirect costs (or other items as you see fit).

If your grant doesn’t require matching, select Yes for Matching Required and leave the match ratio blank. You can then use the Non-Federal Match columns to represent in-kind costs and put the amount your budget is over by into the Non-Federal Match for indirect costs (or other items as you see fit).
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) x $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 $3,000 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) x $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 all I see is 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
Official Regulations and Guidance
45 CFR 75 - UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR HHS AWARDS: https://www.ecfr.gov/cgi-bin/text-idx?node=pt45.1.75

Notice of Funding Opportunities
List of NOFOs by Fiscal Year: https://www.samhsa.gov/grants/archive

- NOFOs for FY 2022: https://www.samhsa.gov/grants/grant-announcements-2022
- NOFOs for FY 2021: https://www.samhsa.gov/grants/grant-announcements-2021
- NOFOs for FY 2020: https://www.samhsa.gov/grants/grant-announcements-2020
- NOFOs for FY 2019: https://www.samhsa.gov/grants/grant-announcements-2019
- NOFOs for FY 2018: https://www.samhsa.gov/grants/grant-announcements-2018
- NOFOs for FY 2017: https://www.samhsa.gov/grants/grant-announcements-2017
- NOFOs for FY 2016: https://www.samhsa.gov/grants/grant-announcements-2016
Sample Budgets
Non-Match

SAMHSA Detailed Budget and Narrative Justification  
Feb 2, 2022

Applicant/Recipient  
Substance Abuse and Mental Health Organization Inc.

Application/Award Number  
SM12345-01

Project Title:  
Reducing the Impact of Substance Abuse and Mental Illness in our Community

Start Date  
09/30/2022

End Date  
09/29/2023

Budget Year  
1

For Multi-Year Funded (MYF) awards only
Check the box to select the Incremental Period

COST SHARING AND MATCHING

Matching Required:  
☑️YES  ☐NO

A. Personnel

<table>
<thead>
<tr>
<th>#</th>
<th>Position</th>
<th>Name</th>
<th>Key Position on the NOFO</th>
<th>Check of Hourly Rate</th>
<th>Hourly Rate</th>
<th>Hours</th>
<th># of Staff</th>
<th>Annual Salary</th>
<th>% Level of Effort (LOE)</th>
<th>Personnel Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Project Director</td>
<td>Alice Doe</td>
<td>☐</td>
<td>☐</td>
<td>$64,000</td>
<td>10.00%</td>
<td>1</td>
<td>$6,400</td>
<td>10.00%</td>
<td>$6,400</td>
<td>$6,400</td>
</tr>
<tr>
<td>2</td>
<td>Program Coordinator</td>
<td>Vacant, to be hired within 60 days of anticipated award date</td>
<td>☐</td>
<td>☐</td>
<td>$46,276</td>
<td>100.00%</td>
<td>1</td>
<td>$46,276</td>
<td>100.00%</td>
<td>$46,276</td>
<td>$46,276</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$52,756</td>
<td></td>
<td></td>
<td>$52,765</td>
</tr>
</tbody>
</table>

Personnel Narrative:

Project Director, Alice Doe. Key Personnel. Salary $64,000. # of Staff 1. LOE 10.00%. Personnel Cost $6,400.

The Project Director will provide daily oversight of the project. This position is responsible for overseeing the implementation of the project activities, internal and external coordination, developing materials, and conducting meetings.

Program Coordinator. Vacant, to be hired within 60 days of anticipated award date. Salary $46,276. # of Staff 1. LOE 100.00%. Personnel Cost $46,276.

The Program Coordinator will coordinate project services and activities, including training, communication, and information dissemination.

☐ Show In-Kind Personnel Table

In-Kind Personnel:

<table>
<thead>
<tr>
<th>#</th>
<th>Position</th>
<th>Name</th>
<th>Key Position on the NOFO</th>
<th>Check of Hourly Rate</th>
<th>Hourly Rate</th>
<th>Hours</th>
<th># of Staff</th>
<th>Annual Salary</th>
<th>% Level of Effort (LOE)</th>
<th>Personnel Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Clinical Director</td>
<td>Mary Brown</td>
<td>☐</td>
<td>☐</td>
<td>$55,000</td>
<td>20.00%</td>
<td>1</td>
<td>$55,200</td>
<td>20.00%</td>
<td>$55,200</td>
<td>$55,200</td>
</tr>
</tbody>
</table>

In-Kind Personnel Narrative:

Clinical Director, Mary Brown. Salary $55,000. # of Staff 1. LOE 20.00%. Personnel Cost $55,200.

The Clinical Director will organize support for outpatient primary care screening, monitoring of key health indicators and health risk, and clinical monitoring.
B. Fringe Benefits

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

<table>
<thead>
<tr>
<th>Fringe Component</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>7.50%</td>
</tr>
<tr>
<td>FICA</td>
<td>7.65%</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>10.00%</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>1.50%</td>
</tr>
<tr>
<td><strong>Total Fringe Rate</strong></td>
<td><strong>26.65%</strong></td>
</tr>
</tbody>
</table>

**Fringe Benefits Cost**

<table>
<thead>
<tr>
<th>Line</th>
<th>Position</th>
<th>Name</th>
<th>Personnel Cost</th>
<th>Total Fringe Rate (%)</th>
<th>Fixed / Lump Sum Fringe Costs</th>
<th>Fringe Benefits Cost</th>
<th>Federal Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Project Director</td>
<td>Alice Doe</td>
<td>$6,419</td>
<td>26.65%</td>
<td></td>
<td>$1,729</td>
<td>$1,729</td>
</tr>
<tr>
<td>2</td>
<td>Program Coordinator</td>
<td>Vacant, to be hired within 60 days of anticipated award date</td>
<td>$46,276</td>
<td>26.65%</td>
<td></td>
<td>$12,333</td>
<td>$12,333</td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>$52,695</strong></td>
<td><strong>26.65%</strong></td>
<td></td>
<td><strong>$14,062</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Fringe Benefits Narrative:**

There are no differences in the Total Fringe Rate for the staff proposed. No Fixed/Lump Sum Fringe is requested.

C. Travel

<table>
<thead>
<tr>
<th>Trip #</th>
<th>Purpose Description</th>
<th>Destination</th>
<th>Calculation</th>
<th>Cost per Item</th>
<th>Cost Rate per Item</th>
<th>Total Cost</th>
<th>Federal Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Substance Abuse and Mental Health National Conference</td>
<td>Chicago, IL to Washington, DC</td>
<td>Hotel/Lodging</td>
<td>$250.00</td>
<td>Night</td>
<td>$500.00</td>
<td>$1,740</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Fee/Demo (B&amp;L only)</td>
<td>$70.00</td>
<td>Day</td>
<td>$140.00</td>
<td>$1,740</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Airline</td>
<td>$200.00</td>
<td>Travel Trip</td>
<td>$400.00</td>
<td>$1,740</td>
</tr>
<tr>
<td>2</td>
<td>Local Travel</td>
<td>Various</td>
<td>Local Travel (P&amp;O/Mileage)</td>
<td>$0.55</td>
<td>Mile</td>
<td>$27.00</td>
<td>$1,056</td>
</tr>
</tbody>
</table>

**TOTAL** $2,804

**Travel Narrative:**

Two staff (Project Director and Program Coordinator) will attend the annual National Conference on Substance Abuse and Mental Health scheduled to be held in Washington, D.C., from June 14-15, 2023.
## Travel Narrative:
Local travel is needed for staff to attend local meetings and training events, and conduct project activities in the geographic catchment area. Privately-owned vehicle (POV) mileage reimbursement rate is based on the organization’s policies.

### D. Equipment

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Check if Item is a Vehicle</th>
<th>Quantity</th>
<th>Purchase or Rental Lease Cost</th>
<th>Percent Charged to the Project</th>
<th>Equipment Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>N/A</td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>

TOTAL: $0

### Equipment Narrative:

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Quantity</th>
<th>Purchase or Rental Lease Cost</th>
<th>% Charged to the Project</th>
<th>Equipment Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### E. Supplies

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Unit Cost</th>
<th>Basis per month</th>
<th>Quantity</th>
<th>Duration</th>
<th>Supplies Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Supplies for various project activities</td>
<td>$50.00</td>
<td>per month</td>
<td>12.00</td>
<td>$600</td>
<td>$600</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Laptop</td>
<td>$900.00 per laptop</td>
<td>1.00</td>
<td>$900</td>
<td>$900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Printer</td>
<td>$300.00 per printer</td>
<td>1.00</td>
<td>$300</td>
<td>$300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Printing supplies</td>
<td>$75.00 per month</td>
<td>12.00</td>
<td>$444</td>
<td>$444</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Projector</td>
<td>$900.00 per projector</td>
<td>1.00</td>
<td>$900</td>
<td>$900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Copies</td>
<td>$9.10 per copy</td>
<td>0.0000</td>
<td>$900</td>
<td>$900</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL: $3,944

### Supplies Narrative:

1. Supplies for various project activities:
Supplies including office consumables such as notebooks, folders, binders, pens, highlighters etc. will be used by project personnel for the sole direct benefit of the project.

2. Laptop:
The Project Director will use the laptop for presentations and other project related communications, documents, and activities. This is a one-time expense. Cost was based on retail value at the time the application was written.

3. Printer:
The printer will be used to print presentations and other documents for the project. This is a one-time expense. Cost was based on retail value at the time the application was written.

4. Printing supplies:
Supplies (ink cartridges and paper) are needed for the printer.
Supplies Narrative:

The projector will be used for project presentations, workshops, and training events. This is a one-time expense. Cost was based on retail value at the time the application was written.

Copies of handouts are needed for various project activities including presentations, workshops, and training events.

F. Contractual

Summary of Contractual Costs

<table>
<thead>
<tr>
<th>Agreement</th>
<th>Name of Organization or Consultant</th>
<th>Type of Agreement</th>
<th>Contractual Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Certified Trainers, Inc.</td>
<td>Contract</td>
<td>$2,250</td>
<td>$2,250</td>
</tr>
<tr>
<td>2</td>
<td>Client Treatment Services, Inc.</td>
<td>Subaward</td>
<td>$25,000</td>
<td>$25,000</td>
</tr>
<tr>
<td>3</td>
<td>John Smith (Case Manager)</td>
<td>Consultant</td>
<td>$57,550</td>
<td>$57,550</td>
</tr>
<tr>
<td>4</td>
<td>Jane Johnson (Evaluator)</td>
<td>Consultant</td>
<td>$9,772</td>
<td>$9,772</td>
</tr>
<tr>
<td>5</td>
<td>BBQ (Community Education and Engagement Specialist)</td>
<td>Consultant</td>
<td>$6,625</td>
<td>$6,625</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td></td>
<td>$101,187</td>
<td>$101,187</td>
</tr>
</tbody>
</table>

Contractual Details for Certified Trainers, Inc.

Services and Deliverables Provided

Certified trainers will provide three (3) organization staff with recovery and wellness training so they will be equipped with current approaches and evidence-based practices on mental health recovery and wellness. The contract with Certified Trainers Inc. will be procured as a micro-purchase with a period of performance identical to the budget period 9/30/2022 to 09/29/2023.

The Program Coordinator will oversee the contract with Certified Trainers Inc. The Program Coordinator will review the daily training curriculum, schedule, and materials to ensure they are in line with the statement of work and will ensure staff feedback is provided to assess the effectiveness of the training provided.

Contractual Other Costs for Certified Trainers, Inc.

<table>
<thead>
<tr>
<th>Item</th>
<th>Check for Minor A&amp;R</th>
<th>Unit Cost / Rate</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Contractual Other Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>$750.00 per individual</td>
<td>3.00</td>
<td></td>
<td></td>
<td>$2,250</td>
<td>$2,250</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TOTAL</td>
<td>$2,250</td>
</tr>
</tbody>
</table>

Contractual Other Narrative:

Five-Day Training Session for 3 organization staff: Unit Cost: $750.00 Basis: per individual Quantity: 3 Duration: Other Cost $2,250
SAMHSA Detailed Budget and Narrative Justification

Contractual Other Narrative:

Certified trainers will train staff on the latest recovery and wellness approaches and evidence-based practices so they can effectively serve the population of focus and implement the project activities.

Contractual Total Direct Charges for Certified Trainers, Inc.

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,250</td>
<td>$2,250</td>
</tr>
</tbody>
</table>

Contractual Total Cost for Certified Trainers, Inc.

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,250</td>
<td>$2,250</td>
</tr>
</tbody>
</table>

Contractual Details for Client Treatment Services, Inc.

Services and Deliverables Provided

We intend to issue a subaward to Client Treatment Services, Inc. for comprehensive client-centered treatment services to 200 clients each year. We plan to procure the services via a small purchase with a period of performance identical to the budget period 9/30/2022 to 09/29/2023. We obtained competitive prices from an adequate number of qualified sources to ensure competition. Refer to the attached summary of services and deliverables for Client Treatment Services, Inc. The Program Coordinator is primarily responsible for overseeing the contract with Client Treatment Services, Inc. This individual will be supported by the Case Manager. They will conduct weekly site visits to monitor and review effectiveness of the services provided, identify problems/issues, and implement necessary changes. They will review reports, records, and data to ensure treatment services are provided to the population of focus, the services or practices that are implemented have a demonstrated evidence base, and are effective per the agreed upon statement of work.

- Personnel
- Travel
- Supplies
- Indirect Charges
- Fringe Benefits
- Equipment
- Other

Contractual Other Costs for Client Treatment Services, Inc.

<table>
<thead>
<tr>
<th>Item</th>
<th>Check for Minor AOR</th>
<th>Unit Cost / Rate</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Contractual Other Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client Treatment Services</td>
<td>$125.00</td>
<td>Adherent per year</td>
<td>200.00</td>
<td>$25,000</td>
<td>$25,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL: $25,000

Contractual Other Narrative:

The unit cost rate of $125/client per year for client treatment services is based on the organization's history of expenses.

Contractual Total Direct Charges for Client Treatment Services, Inc.

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,000</td>
<td>$25,000</td>
</tr>
</tbody>
</table>
Contractual Total Cost for Client Treatment Services, Inc.

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,000</td>
<td>$25,000</td>
</tr>
</tbody>
</table>

Contractual Details for John Smith (Case Manager)

**Services and Deliverables Provided**

The Case Manager, John Smith, is vital to coordinating and organizing comprehensive client treatment services and planning related to the program and leading to successful outcomes. He will be responsible for working closely with Client Treatment Services, Inc. to coordinate and organize client treatment services and planning.

The Case Manager is a consultant whose services will be obtained via small purchase procurement with a period of performance identical to the budget period 9/30/2022 to 09/29/2023. Refer to the attached summary of services and deliverables for the Case Manager.

The Program Coordinator will oversee the agreement with the Case Manager, John Smith. The Program Coordinator will review the Case Manager's weekly reports and feedback from Client Treatment Services, Inc. to ensure he is providing the required support and services per the agreement. The Program Coordinator will meet with the Case Manager weekly to monitor and review progress, identify problems/issues, and implement corrective actions.

<table>
<thead>
<tr>
<th>Personnel</th>
<th>Travel</th>
<th>Supplies</th>
<th>Indirect Charges</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Contractual Personnel Costs for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Position</th>
<th>Name</th>
<th>Key Position</th>
<th>Key Position</th>
<th>Key Position</th>
<th>Check No.</th>
<th>Monthly Base</th>
<th>Hours</th>
<th># of Persons</th>
<th>Annual Salary</th>
<th>% Level of Effort (L.O.E.)</th>
<th>Contractual Personnel Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Case Manager</td>
<td>John Smith</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$50,750</td>
<td>100.00%</td>
<td>$53,750</td>
<td>$53,750</td>
</tr>
</tbody>
</table>

**TOTAL** $53,750

Contractual Personnel Narrative:

1. The Case Manager is vital to organizing and coordinating client treatment and related treatment planning services necessary for the success of the program.

Contractual Travel Costs for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>Trip #</th>
<th>Purpose</th>
<th>Destination</th>
<th>Calculation</th>
<th>Contract Travel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Substance Abuse and Mental Health National Conference</td>
<td>Chicago, IL to Washington, DC</td>
<td>Fares &amp; Lodging: $260.00 per day</td>
<td>$516</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Fares &amp; Lodging (Airline): $78.00</td>
<td>$116</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Fares &amp; Lodging (Airline): $200.00</td>
<td>$200</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$674</td>
</tr>
</tbody>
</table>

v3.0 Page 6 of 16
### SAMHSA Detailed Budget and Narrative Justification

**Calculation**

<table>
<thead>
<tr>
<th>Title</th>
<th>Purpose</th>
<th>Destination</th>
<th>Calculation</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Local Travel</td>
<td>Various</td>
<td>Local Travel (POV Mileage): $0.885/Mile, 2,482.00 Miles × 1 Person</td>
<td>$1,458</td>
</tr>
</tbody>
</table>

**TOTAL**: $2,332

---

### Contractual Travel Narrative:

**Travel Cost**: $1,458

1. **Purpose**: Substance Abuse and Mental Health
   - **Destination**: Chicago, IL to Washington, DC
   - **Travel Cost**: $974
   - **Travel Date**: June 14-15, 2023
   - **Narrative**:
     The Case Manager is required to attend the National Conference on Substance Abuse and Mental Health scheduled to be held in Washington, D.C., from June 14-15, 2023.

2. **Purpose**: Local Travel
   - **Destination**: Various
   - **Travel Cost**: $1,458
   - **Narrative**:
     Travel will be required to coordinate with the Client Services Treatment provider and follow-up with clients throughout the geographic catchment area. Local travel rate is based on GSA’s privately-owned vehicle (POV) mileage reimbursement rate effective January 1, 2022.

---

### Contractual Supplies Costs for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Unit Cost</th>
<th>Basis</th>
<th>Quantity</th>
<th>Contractual Supplies Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Project supplies</td>
<td>$47.75/Month</td>
<td></td>
<td>12.00</td>
<td>$573</td>
<td>$573</td>
</tr>
</tbody>
</table>

**TOTAL**: $573

**Contractual Supplies Narrative**:

The Case Manager will need various supplies to coordinate and organize client treatment services.

---

### Contractual Other Costs for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Item</th>
<th>Check for Mirroring A&amp;R</th>
<th>Unit Cost / Basis</th>
<th>Duration</th>
<th>Contractual Other Cost</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Training Course</td>
<td>□ Driver</td>
<td>$175.00 per course</td>
<td>1.00</td>
<td>175.00</td>
<td>$175</td>
</tr>
<tr>
<td>2</td>
<td>Cell phone service</td>
<td>□ Driver</td>
<td>$50.00 per month</td>
<td>12.00</td>
<td>720.00</td>
<td>$720</td>
</tr>
</tbody>
</table>

**TOTAL**: $895

**Contractual Other Narrative**:

1. **Training Course**
   - **Narrative**:
     The Case Manager is required to attend one training session annually for treatment providers.

2. **Cell phone service**
   - **Narrative**:
     Cell phone service is needed for communication and collaboration with the treatment service provider and clients.

---

### Contractual Total Direct Charges for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>Item</th>
<th>Unit Cost / Basis</th>
<th>Duration</th>
<th>Other Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Training Course</td>
<td>$175.00 per course</td>
<td>1.00</td>
<td>$175</td>
</tr>
<tr>
<td>Cell phone service</td>
<td>$50.00 per month</td>
<td>12.00</td>
<td>$720</td>
</tr>
</tbody>
</table>
Contractual Total Cost for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$57,550</td>
<td>$57,550</td>
</tr>
</tbody>
</table>

Contractual Details for Jane Johnson (Evaluator)

**Services and Deliverables Provided**

The Evaluator, Jane Johnson, will be responsible for all data collection and reporting required under the NOFO. The Evaluator is an experienced individual (Ph.D. level) with expertise in substance abuse, research and evaluation, is knowledgeable about the population of focus, and will be responsible for all data collection and reporting as required by the NOFO.

The Evaluator is a consultant whose services will be obtained via micro-purchase procurement with a period of performance identical to the budget period 09/01/2022 to 09/29/2023. Refer to the attached summary of services and deliverables for the Evaluator.

The Project Director will oversee the agreement with the Evaluator. The Project Director will review the Evaluator’s monthly reports to ensure she is providing the required support and services per the agreement. The Project Director will meet with the Evaluator bi-weekly to monitor and review progress, identify problems/issues, and implement corrective actions.

**Contractual Personnel Costs for Jane Johnson (Evaluator)**

<table>
<thead>
<tr>
<th>Line #</th>
<th>Position</th>
<th>Name</th>
<th>Hours/Day</th>
<th>Hours/Year</th>
<th>% Level of Effort</th>
<th>Contractual Personnel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Evaluator</td>
<td>Jane Smith</td>
<td>40.00</td>
<td>200</td>
<td>9.02%</td>
<td>$8,000</td>
</tr>
</tbody>
</table>

**TOTAL** $8,000

**Contractual Personnel Narrative:**

Evaluator: Jane Smith

Key Personnel: Hourly Rate $40

# of Personnel: 1

Hours: 200

Personnel Cost: $8,000

The Evaluator is needed to implement data collection and reporting activities required by the NOFO.

**Contractual Travel Costs for Jane Johnson (Evaluator)**

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Destination</th>
<th>Calculation</th>
<th>Item</th>
<th>Cost Rate per Item</th>
<th>Basis</th>
<th>Quantity per Person</th>
<th>Number of Person(s)</th>
<th>Contract Travel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Substance Abuse and Mental Health</td>
<td>Chicago, IL</td>
<td></td>
<td>In-Hotel/Day</td>
<td>$250.00</td>
<td>Night</td>
<td>2.00</td>
<td>1</td>
<td>$610</td>
</tr>
<tr>
<td>National Conference</td>
<td>Washington, DC</td>
<td></td>
<td>Fee Debris (BACE only)</td>
<td>$70.00</td>
<td>Day</td>
<td>2.00</td>
<td>1</td>
<td>$140</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Airfare</td>
<td>$200.00</td>
<td>Round Trip</td>
<td>1.00</td>
<td>1</td>
<td>$200</td>
</tr>
</tbody>
</table>

**TOTAL** $874
## SAMHSA Detailed Budget and Narrative Justification

<table>
<thead>
<tr>
<th>Type</th>
<th>Purpose</th>
<th>Destination</th>
<th>Calculation</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Local Travel</td>
<td>Various</td>
<td>Local Travel (POV Mileage)</td>
<td>200.00 Mile 1,535.00 1 000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TOTAL</td>
</tr>
</tbody>
</table>

### Contractual Travel Narrative:

1. Substance Abuse and Mental Health
   - The Evaluator is required to attend the National Conference on Substance Abuse and Mental Health scheduled to be held in Washington, D.C., from June 14-15, 2023.
   - Travel Cost: $270

2. Local Travel
   - Local travel is needed for data collection activities in the geographic catchment area. Local travel rate is based on GSA's privately-owned vehicle (POV) mileage reimbursement rate effective January 1, 2022.
   - Travel Cost: $958

### Contractual Total Direct Charges for Jane Johnson (Evaluator)

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,772</td>
<td>$9,772</td>
</tr>
</tbody>
</table>

### Contractual Total Cost for Jane Johnson (Evaluator)

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,772</td>
<td>$9,772</td>
</tr>
</tbody>
</table>

### Contractual Details for TBD (Community Education and Engagement Specialist)

5. Services and Deliverables Provided

The Community Outreach and Engagement Specialist is key to our meeting the goal of enrolling 200 clients into the program each year. This individual will develop a plan for community education and outreach efforts to engage clients in the community about activities and services, and provide presentations at community meetings and events to stakeholders, community civic organizations, local and other agencies, family groups, schools etc.

The Community Outreach and Engagement Specialist will be a consultant whose services will be obtained via micro-purchase procurement with a period of performance to end 09/29/2023. Refer to the attached summary of services and deliverables for the Community Outreach and Engagement Specialist. The Program Coordinator will review the Specialist's monthly reports to ensure the required services are provided and the performance goals are met per the agreement. The Program Coordinator will meet with the Specialist bi-weekly to monitor and review progress, identify problems/issuses, and implement corrective actions.

- [ ] Personnel
- [ ] Travel
- [x] Supplies
- [x] Indirect Charges

- [ ] Fringe Benefits
- [ ] Equipment
- [ ] Other

### Contractual Personnel Costs for TBD (Community Education and Engagement Specialist)
## SAMHSA Detailed Budget and Narrative Justification

<table>
<thead>
<tr>
<th>Unit Item #</th>
<th>Position Description</th>
<th>TDB</th>
<th>Key Position NCPO</th>
<th>Check if Annual Salary</th>
<th>Hours</th>
<th># of Persons</th>
<th>Annual Salary</th>
<th>% Level of Effort (LOE)</th>
<th>Contractual Personnel Cost</th>
<th>Federal Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Community Outreach and Engagement Specialist</td>
<td>TBD</td>
<td>□</td>
<td>✔</td>
<td>$26.50</td>
<td>250</td>
<td>1</td>
<td>1</td>
<td>12.02</td>
<td>$6,625</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$6,625</td>
</tr>
</tbody>
</table>

**Contractual Personnel Narrative:**

The Specialist is needed to develop and implement a plan for community education and outreach efforts to engage clients and help us achieve the annual client enrollment goal for the project.

**Contractual Total Direct Charges for** TBD (Community Education and Engagement Specialist)

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$6,625</td>
</tr>
</tbody>
</table>

**Contractual Total Cost for** TBD (Community Education and Engagement Specialist)

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,625</td>
<td>$6,625</td>
</tr>
</tbody>
</table>

**G. Construction:** Not Applicable

**H. Other**

<table>
<thead>
<tr>
<th>Unit Item #</th>
<th>Item Description</th>
<th>Check if August</th>
<th>Unit Cost / Rate</th>
<th>Calculation</th>
<th>Federal Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rent for project site</td>
<td>□</td>
<td>$5.75 per sq. ft. per month</td>
<td>750 sq. ft. x 12 mo</td>
<td>$51,750</td>
</tr>
<tr>
<td>2</td>
<td>Cell phone service</td>
<td>□</td>
<td>$100.00 per month</td>
<td>12 mo</td>
<td>$1,200</td>
</tr>
<tr>
<td>3</td>
<td>Incentives</td>
<td>□</td>
<td>$10.00 per client follow up</td>
<td>200</td>
<td>$2,000</td>
</tr>
<tr>
<td>4</td>
<td>Brochures</td>
<td>□</td>
<td>$0.99 per brochure</td>
<td>1,500</td>
<td>$1,350</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$56,300</td>
</tr>
</tbody>
</table>

**Other Narrative:**

We are requesting rental costs as a direct charge because the 750 sq ft service site is necessary for the project. The service site will be used for staff and consultants to coordinate and implement project activities such as Advisory Working Group meetings, vocational and educational counseling sessions with clients, meetings with local authorities and organizations to plan and coordinate activities for client supports. The rent was calculated by square footage and reflects SAMHSA’s fair share of the space. Refer to attached signed copy of the rental lease agreement and floor plan and the completed Rent Questionnaire for more details to support the rental cost.

---

**Sample Budget - Data Shown is for Illustration Purposes Only**
Other Narrative:

The monthly cell phone service costs reflect the percent of effort for the program coordinator supporting this project only. Cell phone service is needed for communication and coordination while conducting project activities in the geographic catchment area.

<table>
<thead>
<tr>
<th>Item #</th>
<th>Description</th>
<th>Unit Cost/Rate</th>
<th>Basis per client</th>
<th>Quantity</th>
<th>Duration</th>
<th>Other Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Incentives</td>
<td>$10.00</td>
<td>200</td>
<td>200</td>
<td>300</td>
<td>$2,000</td>
</tr>
<tr>
<td>4</td>
<td>Brochures</td>
<td>$9.90</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>$7,950</td>
</tr>
</tbody>
</table>

$10 non-cash incentives (such as gift cards and bus passes) will be awarded to 200 clients for data collection follow up.

Brochures will be needed for program outreach at various community and other sponsored events such as health fairs, workshops, and seminars.

I. Total Direct Charges

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES</th>
<th>TOTAL FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$231,072</td>
</tr>
</tbody>
</table>

J. Indirect Charges

Type of IDC Rate / Cost Allocation Plan

We will apply the rate in our approved federally negotiated IDC rate agreement

<table>
<thead>
<tr>
<th>End Date of Effective Period of</th>
<th>Approved IDC Rate (%)</th>
<th>Calculation</th>
<th>IDC</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved IDC Rate Agreement</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>06/30/2024</td>
<td>12.00%</td>
<td>$66,627</td>
<td>$8,019</td>
<td>$8,019</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td>$8,019</td>
<td></td>
</tr>
</tbody>
</table>

Indirect Charges Narrative:

1. Our organization's approved IDC rate is 12.00% of personnel and fringe costs effective through 06/30/2024.
2. We applied our IDC rate to personnel and fringe costs only, which is the approved base stated in our IDC rate agreement.
3. Our approved IDC rate is in effect at the beginning of the budget period.
4. We have attached a copy of our approved federally negotiated IDC rate agreement.

REVIEW OF COST SHARING AND MATCHING

Cost sharing or matching is not required for this grant.

BUDGET SUMMARY: YEAR 1

<table>
<thead>
<tr>
<th>BUDGET CATEGORY</th>
<th>FEDERAL REQUEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Personnel</td>
<td>$52,765</td>
</tr>
<tr>
<td>B. Fringe Benefits</td>
<td>$14,062</td>
</tr>
<tr>
<td>C. Travel</td>
<td>$2,804</td>
</tr>
</tbody>
</table>
### SAMHSA Detailed Budget and Narrative Justification

<table>
<thead>
<tr>
<th></th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Personnel</td>
<td>$54,341</td>
<td>$55,978</td>
<td>$57,657</td>
<td>$59,327</td>
</tr>
<tr>
<td>B. Fringe Benefits</td>
<td>$14,062</td>
<td>$14,434</td>
<td>$14,434</td>
<td>$14,434</td>
</tr>
<tr>
<td>C. Travel</td>
<td>$2,004</td>
<td>$2,004</td>
<td>$2,004</td>
<td>$2,004</td>
</tr>
<tr>
<td>D. Equipment</td>
<td>$1,044</td>
<td>$1,044</td>
<td>$1,044</td>
<td>$1,044</td>
</tr>
<tr>
<td>E. Supplies</td>
<td>$101,165</td>
<td>$101,165</td>
<td>$101,165</td>
<td>$101,165</td>
</tr>
<tr>
<td>F. Contractual</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>G. Construction</td>
<td>$57,853</td>
<td>$57,853</td>
<td>$57,853</td>
<td>$57,853</td>
</tr>
<tr>
<td>H. Other</td>
<td>$232,076</td>
<td>$234,123</td>
<td>$235,907</td>
<td>$237,637</td>
</tr>
<tr>
<td>I. Total Direct Charges (sum A to H)</td>
<td>$240,285</td>
<td>$242,083</td>
<td>$244,464</td>
<td>$246,402</td>
</tr>
<tr>
<td>J. Indirect Charges</td>
<td>$24,464</td>
<td>$24,464</td>
<td>$24,464</td>
<td>$24,464</td>
</tr>
</tbody>
</table>

#### Budget Summary Narrative:

1. Personnel costs for future years include an annual 3% cost of living adjustment (COLA). See attached organization policy on COLA.
2. The fringe benefit rate for full-time employees for years 01 and 02 is calculated at 26.65%. We project a 3% increase (from 26.65% to 27.45%) in fringe benefit costs for years 03, 04, and 05.
3. Supplies costs for future years exclude costs for the laptop, printer, and projector, which are one-time expenses.
4. Rental costs - we project an increase of 3% for years 02 through 05.

#### Funding Limitations / Restrictions

Funding Limitation/Restriction

No more than 10 percent of the total grant award for each budget period may be used for data collection, performance measurement, and performance assessment, including incentives for participating in the required data collection follow-up.
### SAMHSA Detailed Budget and Narrative Justification

<table>
<thead>
<tr>
<th>Year</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>Total for Budget Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Personnel</td>
<td>$5,277</td>
<td>$5,435</td>
<td>$5,598</td>
<td>$5,766</td>
<td>$5,939</td>
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<td>B. Fringe Benefits</td>
<td>$1,406</td>
<td>$1,406</td>
<td>$1,448</td>
<td>$1,448</td>
<td>$1,448</td>
<td>$7,156</td>
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<td>C. Travel</td>
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<td>$150</td>
<td>$150</td>
<td>$150</td>
<td>$150</td>
<td>$750</td>
</tr>
<tr>
<td>D. Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>E. Supplies</td>
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<td>$400</td>
<td>$400</td>
<td>$400</td>
<td>$400</td>
<td>$2,000</td>
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<tr>
<td>F. Contractual</td>
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<td>$9,772</td>
<td>$9,772</td>
<td>$9,772</td>
<td>$9,772</td>
<td>$48,860</td>
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<tr>
<td>H. Other</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>I. Total Direct Charges (sum A to H)</td>
<td>$19,805</td>
<td>$19,163</td>
<td>$19,368</td>
<td>$19,536</td>
<td>$19,709</td>
<td>$96,781</td>
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<tr>
<td>J. Indirect Charges</td>
<td>$802</td>
<td>$821</td>
<td>$846</td>
<td>$866</td>
<td>$886</td>
<td>$4,221</td>
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<tr>
<td>TOTAL for the Budget Year</td>
<td>$19,807</td>
<td>$19,984</td>
<td>$20,214</td>
<td>$20,402</td>
<td>$20,595</td>
<td>$101,002</td>
</tr>
<tr>
<td>Percentage of the Budget</td>
<td>8.284%</td>
<td>8.317%</td>
<td>8.333%</td>
<td>8.346%</td>
<td>8.358%</td>
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</tbody>
</table>

---

### Funding Limitation/Restriction Narrative:

The percentage of the budget that will be spent on data collection and performance measurement does not exceed 10% for any budget period. Maximum percentage for any budget period is 8.3% ($19,807 / $239,091 – Year 1).

The following expenses in our budget make up the costs shown for data collection and performance measurement activities:

- **Personnel and Fringe** - approximately 10% of the Project Director and Program Coordinator's time will be spent overseeing data collection and performance measurement activities.
- **Travel** - approximately 10% of staff’s local travel costs.
- **Supplies** - approximately 50% of the cost for copies.
- **Other** - $2,000 is the cost for client incentives for data collection follow-up (200 clients @$10 each).
- **Contractual** - $9,772 is the total cost for the Evaluator who will be implementing data collection and reporting activities.
- **Indirect Charges** - portion of IDC on the Personnel and Fringe costs.
<table>
<thead>
<tr>
<th>Grant Program Function or Activity</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Unobligated Funds (a)</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Federal (b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Federal (c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total (d)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>$230,001</td>
<td></td>
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</tr>
<tr>
<td>$229,091</td>
<td></td>
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</table>
### SECTION B - BUDGET CATEGORIES

<table>
<thead>
<tr>
<th>Object Class Categories</th>
<th>Grant Program, Function or Activity</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>a. Personnel</td>
<td>$52,765</td>
<td>$0</td>
</tr>
<tr>
<td>b. Fringe Benefits</td>
<td>$14,062</td>
<td>$0</td>
</tr>
<tr>
<td>c. Travel</td>
<td>$2,804</td>
<td>$0</td>
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<tr>
<td>d. Equipment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>e. Supplies</td>
<td>$3,944</td>
<td>$0</td>
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<tr>
<td>f. Contractual</td>
<td>$101,197</td>
<td>$0</td>
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<tr>
<td>g. Construction</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>h. Other</td>
<td>$56,300</td>
<td>$0</td>
</tr>
<tr>
<td>i. Total Direct Charges (sum of 6a-6h)</td>
<td>$231,072</td>
<td>$0</td>
</tr>
<tr>
<td>j. Indirect Charges</td>
<td>$8,019</td>
<td>$0</td>
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<tr>
<td>k. TOTALS (sum of 6i and 6j)</td>
<td>$239,091</td>
<td>$0</td>
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</table>

7. Program Income
### SECTION C - NON-FEDERAL RESOURCES

<table>
<thead>
<tr>
<th></th>
<th>(a) Grant Program</th>
<th>(b) Applicant</th>
<th>(c) State</th>
<th>(d) Other Sources</th>
<th>(e) TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td></td>
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<td></td>
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</tbody>
</table>
| 12. TOTAL (sum of lines 8-11)

### SECTION D - FORECASTED CASH NEEDS

<table>
<thead>
<tr>
<th></th>
<th>Total for 1st Year</th>
<th>1st Quarter</th>
<th>2nd Quarter</th>
<th>3rd Quarter</th>
<th>4th Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>13. Federal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Non-Federal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. TOTAL (sum of lines 13 and 14)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

### SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

<table>
<thead>
<tr>
<th></th>
<th>(a) Grant Program</th>
<th>FUTURE FUNDING PERIODS (YEARS)</th>
<th>(b) First</th>
<th>(c) Second</th>
<th>(d) Third</th>
<th>(e) Fourth</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.</td>
<td></td>
<td>$240,285</td>
<td>$242,583</td>
<td>$244,464</td>
<td>$246,402</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. TOTAL (sum of lines 16 - 19)</td>
<td>$240,285</td>
<td>$242,583</td>
<td>$244,464</td>
<td>$246,402</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SECTION F - OTHER BUDGET INFORMATION

<table>
<thead>
<tr>
<th></th>
<th>21. Direct Charges:</th>
</tr>
</thead>
<tbody>
<tr>
<td>22. Indirect Charges:</td>
<td></td>
</tr>
<tr>
<td>23. Remarks:</td>
<td></td>
</tr>
</tbody>
</table>
Match

SAMHSA Detailed Budget and Narrative Justification

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Key Personnel</th>
<th>Salary</th>
<th># of Staff</th>
<th>LDE</th>
<th>Personnel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Director</td>
<td>Alice Doe</td>
<td></td>
<td>$64,800</td>
<td>1</td>
<td>17.00%</td>
<td>$11,031</td>
</tr>
<tr>
<td>Program Coordinator</td>
<td>Vacant, to be hired within 60 days of anticipated award date</td>
<td></td>
<td>$46,276</td>
<td>1</td>
<td>100.00%</td>
<td>$46,276</td>
</tr>
<tr>
<td>Prevention Specialist</td>
<td>Sarah Smith</td>
<td></td>
<td>$26,000</td>
<td>1</td>
<td>25.00%</td>
<td>$6,500</td>
</tr>
<tr>
<td>Peer Recovery Support Specialist</td>
<td>Ann Jones</td>
<td></td>
<td>$23,000</td>
<td>1</td>
<td>40.00%</td>
<td>$9,200</td>
</tr>
<tr>
<td>Outreach Assistant</td>
<td>Susan Johnson</td>
<td></td>
<td>$13,331</td>
<td>1</td>
<td>4.00%</td>
<td>$1,331</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$74,346</strong></td>
<td></td>
<td><strong>$57,307</strong></td>
<td></td>
<td></td>
<td><strong>$17,038</strong></td>
</tr>
</tbody>
</table>

**Personnel Narrative:**

1. **Project Director**  
   - Alice Doe  
   - Key Personnel  
   - Salary $64,800  
   - # of Staff 1  
   - LDE 17.00%  
   - Personnel Cost $11,031

   The Project Director will provide daily oversight of the project. This position is responsible for overseeing the implementation of the project activities, internal and external coordination, developing materials, and conducting meetings.

2. **Program Coordinator**  
   - Vacant, to be hired within 60 days of anticipated award date  
   - Key Personnel  
   - Salary $46,276  
   - # of Staff 1  
   - LDE 100.00%  
   - Personnel Cost $46,276

   The Program Coordinator will coordinate project services and activities, including training, communication, and information dissemination.

3. **Prevention Specialist**  
   - Sarah Smith  
   - Key Personnel  
   - Salary $26,000  
   - # of Staff 1  
   - LDE 25.00%  
   - Personnel Cost $6,500

   The Prevention Specialist will be responsible for conducting educational/training programs. Our organization will fund all of the Prevention Specialist's personnel cost.

4. **Peer Recovery Support Specialist**  
   - Ann Jones  
   - Key Personnel  
   - Salary $23,000  
   - # of Staff 1  
   - LDE 40.00%  
   - Personnel Cost $9,200

   The Peer Recovery Support Specialist will be responsible for peer recruitment, coordination, and support. Our organization will fund all of the Peer Recovery Support Specialist's personnel cost.
B. Fringe Benefits

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

<table>
<thead>
<tr>
<th>Fringe Component</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td>7.60%</td>
</tr>
<tr>
<td>FICA</td>
<td>7.65%</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>10.00%</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>1.50%</td>
</tr>
</tbody>
</table>

Total Fringe Rate: 26.65%

Fringe Benefits Cost

<table>
<thead>
<tr>
<th>List Item #</th>
<th>Position</th>
<th>Name</th>
<th>Calculation</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Personnel Cost</td>
<td>Total Fringe Rate (%)</td>
<td>Fixed / Lump Sum Fringe of any</td>
</tr>
<tr>
<td>1</td>
<td>Project Director</td>
<td>Alice Doe</td>
<td>$11,031</td>
<td>26.65%</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Program Coordinator</td>
<td>Vacant</td>
<td>$44,276</td>
<td>26.65%</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Prevention Specialist</td>
<td>Sarah Smith</td>
<td>$6,500</td>
<td>26.65%</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Peer Recovery Support Specialist</td>
<td>Ron Jones</td>
<td>$9,200</td>
<td>26.65%</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Outreach Assistant</td>
<td>Susan Johnson</td>
<td>$1,330</td>
<td>26.65%</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TOTAL</td>
</tr>
</tbody>
</table>

Fringe Benefits Narrative:

There are no differences in the Total Fringe Rate for the staff proposed. No Fixed/Lump Sum Fringe is requested. Our organization will cover all of the fringe benefit costs for the Prevention Specialist, Peer Recovery Support Staff, and Outreach Assistant.

C. Travel

<table>
<thead>
<tr>
<th>List Item #</th>
<th>Purpose</th>
<th>Destination</th>
<th>Calculation</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Substance Abuse Treatment National Conference</td>
<td>Chicago, IL, to Washington, DC</td>
<td>Hotel/Lodging: $258.00 / Night 2.00 / 2 / $1,032</td>
<td>$1,748</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Per Diem (US only): $78.00 / Day 2.00 / 2 / $316</td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Airfare: $200.00 / Round Trip 1.00 / 2 / $4.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

v3.0

Page 2 of 19

Release date: 01/2022
### SAMHSA Detailed Budget and Narrative Justification

**Feb 4, 2022**

<table>
<thead>
<tr>
<th>#</th>
<th>Purpose</th>
<th>Destination</th>
<th>Calculation</th>
<th>Item</th>
<th>Cost Rate per Item</th>
<th>Basis</th>
<th>Quantity per Person</th>
<th>Number of Persons</th>
<th>Travel Cost</th>
<th>Federal Request</th>
<th>Non-Federal Match</th>
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</thead>
<tbody>
<tr>
<td>2</td>
<td>Local Travel</td>
<td>Various</td>
<td>Local Travel (POV/Mileage)</td>
<td>Mile</td>
<td>1.000</td>
<td>2</td>
<td>$1,155</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Regional Training Workshop on Evidence-based Approaches to Treatment</td>
<td>Indianapolis, IN</td>
<td>Hotel/Lodging</td>
<td>Night</td>
<td>2.00</td>
<td>2</td>
<td>$600</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Pre-Demis (NDOC costs)</td>
<td>Day</td>
<td>2.00</td>
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<td>$270</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Airfare</td>
<td>Round Trip</td>
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<td></td>
<td></td>
<td></td>
<td>$2,003</td>
<td>$1,104</td>
</tr>
</tbody>
</table>

**Travel Narrative:**

1. **Substance Abuse Treatment National:** Chicago, IL to Washington, DC. Travel Cost: $1,748.
   - Two staff (Project Director and Program Coordinator) will attend the annual National Conference on Substance Abuse Treatment scheduled to be held in Washington, D.C., from June 14-15, 2023.

2. **Local Travel:** Various. Travel Cost: $1,155.
   - Local travel is needed for staff to attend local meetings and training events, and conduct project activities in the geographic catchment area. Privately-owned vehicle (POV) mileage reimbursement rate is based on the organization's policies.

3. **Regional Training Workshop on Evidence-based Approaches to Treatment:** Indianapolis, IN. Travel Cost: $1,104.
   - Our organization will provide the funding for two project staff to attend the annual Regional Training Workshop on Evidence-based Treatment Approaches scheduled for August 2023 (the closest location is Indianapolis, IN).

### D. Equipment

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Item</th>
<th>Check if there is a Vehicle</th>
<th>Quantity</th>
<th>Calculation</th>
<th>Purchase or Rental/Lease Cost</th>
<th>Percent Charged to the Project</th>
<th>Equipment Cost</th>
<th>Federal Request</th>
<th>Non-Federal Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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</tr>
<tr>
<td></td>
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<td>$0</td>
<td>$0</td>
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</table>

**Equipment Narrative:**

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<th>Purchase or Rental/Lease Cost</th>
<th>% Charged to the Project</th>
<th>Equipment Cost</th>
<th>Equipment Cost</th>
<th>Equipment Cost</th>
<th>$0</th>
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</thead>
<tbody>
<tr>
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<td></td>
<td></td>
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<td></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>

### E. Supplies

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Item</th>
<th>Calculation</th>
<th>Unit Cost</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Supplies Cost</th>
<th>Federal Request</th>
<th>Non-Federal Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Supplies for various project activities</td>
<td></td>
<td>$50.00</td>
<td>per month</td>
<td>12.00</td>
<td>$600</td>
<td>$600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Laptop</td>
<td></td>
<td>$900.00</td>
<td>per laptop</td>
<td>1.00</td>
<td>$300</td>
<td>$900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Printer</td>
<td></td>
<td>$300.00</td>
<td>per printer</td>
<td>1.00</td>
<td>$300</td>
<td>$300</td>
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</tr>
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</table>
### SAMHSA Detailed Budget and Narrative Justification

**Feb 4, 2022**

<table>
<thead>
<tr>
<th>Unit Item #</th>
<th>Item</th>
<th>Unit Cost</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Supplies Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Printing supplies</td>
<td>$37.00</td>
<td>per month</td>
<td></td>
<td>12.00</td>
<td>$444</td>
</tr>
<tr>
<td>5</td>
<td>Copies</td>
<td>$8.10</td>
<td>per copy</td>
<td>8,000.00</td>
<td></td>
<td>$648</td>
</tr>
<tr>
<td>6</td>
<td>Furniture (bookcase)</td>
<td>$75.00</td>
<td>per item</td>
<td>1.00</td>
<td></td>
<td>$75</td>
</tr>
<tr>
<td>7</td>
<td>Furniture (tables)</td>
<td>$100.00</td>
<td>per item</td>
<td>2.00</td>
<td></td>
<td>$200</td>
</tr>
<tr>
<td>8</td>
<td>Furniture (chairs)</td>
<td>$25.00</td>
<td>per item</td>
<td>10.00</td>
<td></td>
<td>$250</td>
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<tr>
<td>9</td>
<td>Computer</td>
<td>$560.00</td>
<td>per computer</td>
<td>1.00</td>
<td></td>
<td>$560</td>
</tr>
</tbody>
</table>

**TOTAL**

- **$4,069**
- **$3,044**
- **$1,025**

### Supplies Narrative:

1. **Supplies for various project activities**
   - Unit Cost: $60.00
   - Basis: per month
   - Supplies: $60
   - Supplies including office consumables such as notebooks, folders, binders, pens, highlighters etc. will be used by project personnel for the sole direct benefit of the project.

2. **Laptop**
   - Unit Cost: $800.00
   - Basis: per laptop
   - Quantity: 1.00
   - Supplies: $800
   - The Project Director will use the laptop for presentations and other project-related communications, documents, and activities. This is a one-time expense. Cost was based on retail value at the time the application was written.

3. **Printer**
   - Unit Cost: $400.00
   - Basis: per printer
   - Quantity: 1.00
   - Supplies: $400
   - The printer will be used to print presentations and other documents for the project. This is a one-time expense. Cost was based on retail value at the time the application was written.

4. **Printing supplies**
   - Unit Cost: $27.00
   - Basis: per month
   - Supplies: $444
   - Supplies (ink cartridges and paper) are needed for the printer.

5. **Copies**
   - Unit Cost: $0.00
   - Basis: per copy
   - Supplies: $0.00
   - Copies of handouts are needed for various project activities including presentations, workshops, and training events.

6. **Furniture (bookcase)**
   - Unit Cost: $75.00
   - Basis: per item
   - Supplies: $75
   - The local television station will donate furniture (1 bookcase @ $75; 2 tables @ $100 each; and 10 chairs @ $25 each) for project activities, and a computer (@ $500) for the Program Coordinator.

   - Unit costs are the current fair market value for the items. These items are a one-time expense. We will use these items for the project and will claim them as our non-federal match contribution only ONCE during the project period.

7. **Furniture (table)**
   - Unit Cost: $100.00
   - Basis: per item
   - Supplies: $200
   - See the narrative for line item #6 above.

8. **Furniture (chair)**
   - Unit Cost: $26.00
   - Basis: per item
   - Supplies: $260
   - See the narrative for line item #6 above.

9. **Computer**
   - Unit Cost: $500.00
   - Basis: per computer
   - Supplies: $500
   - See the narrative for line item #6 above.

### F. Contractual

#### Summary of Contractual Costs

---

**Page 4 of 19**

**Release date: 01/2022**

---
## SAMHSAS Detailed Budget and Narrative Justification

### Agreement Details

<table>
<thead>
<tr>
<th>Agreement</th>
<th>Name of Organization or Consultant</th>
<th>Type of Agreement</th>
<th>Contractual Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Certified Trainers, Inc.</td>
<td>Contract</td>
<td>$3,000</td>
<td>$3,000</td>
<td>$0</td>
</tr>
<tr>
<td>2</td>
<td>Client Treatment Services, Inc.</td>
<td>Subaward</td>
<td>$25,000</td>
<td>$25,000</td>
<td>$0</td>
</tr>
<tr>
<td>3</td>
<td>John Smith (Case Manager)</td>
<td>Consultant</td>
<td>$57,500</td>
<td>$57,500</td>
<td>$0</td>
</tr>
<tr>
<td>4</td>
<td>Jane Johnson (Evaluator)</td>
<td>Consultant</td>
<td>$9,772</td>
<td>$9,772</td>
<td>$0</td>
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<tr>
<td>5</td>
<td>TBD (Community Education and Engagement Specialist)</td>
<td>Consultant</td>
<td>$5,300</td>
<td>$5,300</td>
<td>$0</td>
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<tr>
<td>6</td>
<td>Jane Doe (Outreach Facilitator)</td>
<td>Consultant</td>
<td>$6,750</td>
<td>$0</td>
<td>$6,750</td>
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<tr>
<td>7</td>
<td>County School District</td>
<td>Consultant</td>
<td>$7,500</td>
<td>$0</td>
<td>$7,500</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td><strong>$134,872</strong></td>
<td><strong>$100,622</strong></td>
<td><strong>$14,250</strong></td>
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</table>

### Contractual Details for Certified Trainers, Inc.

**Services and Deliverables Provided**

Certified trainers will provide three (3) organization staff with recovery and wellness training so they will be equipped with current approaches and evidence-based practices on mental health recovery and wellness. The contract with Certified Trainers Inc. will be procured as a micro-purchase with a period of performance identical to the budget period 9/30/2022 to 09/29/2023.

The Program Coordinator will oversee the contract with Certified Trainers Inc. The Program Coordinator will review the daily training curriculum, schedule, and materials to ensure they are in line with the statement of work and will ensure staff feedback is provided to assess the effectiveness of the training provided.

### Contractual Other Costs for Certified Trainers, Inc.

<table>
<thead>
<tr>
<th>Line</th>
<th>Item Description</th>
<th>Check for Minor ADR</th>
<th>Unit Cost / Rate</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Contractual Other Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Five-Day Training Session for organization staff</td>
<td></td>
<td>$750.00</td>
<td>per individual</td>
<td>4.00</td>
<td></td>
<td>$3,000</td>
<td>$3,000</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL** | $3,000 | $3,000 |

### Contractual Other Narrative:

Certified trainers will train staff on the latest recovery and wellness approaches and evidence-based practices so they can effectively serve the population of focus and implement the project activities.

### Contractual Total Direct Charges for Certified Trainers, Inc.

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3,000</td>
<td></td>
</tr>
</tbody>
</table>
Contractual Total Cost for **Certified Trainers, Inc.**

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,000</td>
<td>$3,000</td>
<td></td>
</tr>
</tbody>
</table>

**Contractual Details for** **Client Treatment Services, Inc.**

**Services and Deliverables Provided**

We intend to issue a subaward to Client Treatment Services, Inc. for comprehensive client-centered treatment services to 200 clients each year. We plan to procure the services via a small purchase with a period of performance identical to the budget period 9/30/2022 to 09/29/2023. We obtained competitive prices from an adequate number of qualified sources to ensure competition. Refer to the attached summary of services and deliverables for Client Treatment Services, Inc.

The Program Coordinator is primarily responsible for overseeing the contract with Client Treatment Services, Inc. This individual will be supported by the Case Manager. They will conduct weekly site visits to monitor and review effectiveness of the services provided, identify problem/solutions, and implement necessary changes. They will review reports, records, and data to ensure treatment services are provided to the population of focus, the services or practices that are implemented have a demonstrated evidence base, and are effective per the agreed upon statement of work.

**Contractual Other Costs for** **Client Treatment Services, Inc.**

<table>
<thead>
<tr>
<th>Item</th>
<th>Calculation</th>
<th>Federal Request</th>
<th>Non-Federal Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client Treatment Services</td>
<td>$25.00 / Client per year</td>
<td>$25,000</td>
<td>$25,000</td>
</tr>
</tbody>
</table>

**Contractual Other Narrative:**

The unit cost rate of $125/client per year for client treatment services is based on the organization’s history of expenses.

**Contractual Total Direct Charges for** **Client Treatment Services, Inc.**

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$25,000</td>
<td></td>
</tr>
</tbody>
</table>

**Contractual Total Cost for** **Client Treatment Services, Inc.**

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,000</td>
<td>$25,000</td>
<td></td>
</tr>
</tbody>
</table>

**Contractual Details for** **John Smith (Case Manager)**
SAMHSA Detailed Budget and Narrative Justification

Services and Deliverables Provided

The Case Manager, John Smith, is vital to coordinating and organizing comprehensive client treatment services and planning related to the program and leading to successful outcomes. He will be responsible for working closely with Client Treatment Services, Inc. to coordinate and organize client treatment services and planning.

The Case Manager is a consultant whose services will be obtained via small purchase procurement with a period of performance identical to the budget period 9/30/2022 to 9/29/2023. Refer to the attached summary of services and deliverables for the Case Manager.

The Program Coordinator will oversee the agreement with the Case Manager, John Smith. The Program Coordinator will review the Case Manager’s weekly reports and feedback from Client Treatment Services, Inc. to ensure he is providing the required support and services per the agreement. The Program Coordinator will meet with the Case Manager weekly to monitor and review progress, identify problems/issues, and implement corrective actions.

Contractual Personnel Costs for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Position</th>
<th>Name</th>
<th>Key Position per the NSCDC</th>
<th>Check of Annual Salary</th>
<th>Hourly Rate</th>
<th>Hours</th>
<th># of Persons</th>
<th>Annual Salary</th>
<th>% Level of Effort (LOE)</th>
<th>Contractual Personnel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Case Manager</td>
<td>John Smith</td>
<td></td>
<td>$53,750</td>
<td>100.00%</td>
<td>$53,750</td>
<td>$53,750</td>
<td>$53,750</td>
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<td>$53,750</td>
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<td>$53,750</td>
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</table>

**TOTAL** $53,750

Contractual Personnel Narrative:

Case Manager

John Smith

Salary $53,750 # of Persons 1 LOE 100.00% Personnel Cost $53,750

The Case Manager is vital to organizing and coordinating client treatment and related treatment planning services necessary for the success of the program.

Contractual Travel Costs for John Smith (Case Manager)

<table>
<thead>
<tr>
<th>Trip #</th>
<th>Purpose Destination</th>
<th>Calculation</th>
<th>Item</th>
<th>Cost per Item</th>
<th>Basic</th>
<th>Quantity per Person</th>
<th>Number of Persons</th>
<th>Contract Travel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Substance Abuse Treatment National Conference, Chicago, IL to Washington, DC</td>
<td>Hotel/Lodging</td>
<td>$200.00</td>
<td>Night</td>
<td>2.00</td>
<td>1</td>
<td>$180</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Per Diem (ME/Meal)</td>
<td>$75.00</td>
<td>Day</td>
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<td>1</td>
<td>$150</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Airfare</td>
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<td>Round Trip</td>
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<td>1</td>
<td>$200</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2</td>
<td>Local Travel, Various</td>
<td>Local Travel (POV: Mileage)</td>
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<td>Mile</td>
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<td>$1,458</td>
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</table>

**TOTAL** $2,332

Contractual Travel Narrative:

Substance Abuse Treatment National Conference, Chicago, IL to Washington, DC

Travel Cost $874

v3.0
Contractual Travel Narrative:

1. The Case Manager is required to attend the National Conference on Substance Abuse Treatment scheduled to be held in Washington, D.C., from June 14-15, 2023.

   Travel will be required to coordinate with the Client Services Treatment provider and follow up with clients throughout the geographic catchment area. Local travel rate is based on GSA's privately-owned vehicle (POV) mileage reimbursement rate effective January 1, 2022.

Contractual Supplies Costs for John Smith (Case Manager):

<table>
<thead>
<tr>
<th>Item</th>
<th>Unit Cost</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Contractual Supplies Cost</th>
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<tr>
<td>Project supplies</td>
<td>$47.75</td>
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<td>$573</td>
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TOTAL: $573

Contractual Supplies Narrative:

1. Project supplies

   The Case Manager will need various supplies to coordinate and organize client treatment services.

Contractual Other Costs for John Smith (Case Manager):

<table>
<thead>
<tr>
<th>Item</th>
<th>Check for Min. AAR</th>
<th>Unit Cost / Rate</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Contractual Other Cost</th>
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<tbody>
<tr>
<td>Training course</td>
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<td>$175.00 per course</td>
<td>1.00</td>
<td>12.00</td>
<td></td>
<td>$175</td>
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<tr>
<td>Cell phone service</td>
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<td>$60.00 per month</td>
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<td>12.00</td>
<td></td>
<td>$720</td>
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</table>

TOTAL: $995

Contractual Other Narrative:

1. Training course

   The Case Manager is required to attend one training session annually for treatment providers.

2. Cell phone service

   Cell phone service is needed for communication and collaboration with the treatment service provider and clients.

Contractual Total Direct Charges for John Smith (Case Manager):

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$57,550</td>
<td></td>
</tr>
</tbody>
</table>

Contractual Total Cost for John Smith (Case Manager):

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>$57,550</td>
<td>$57,550</td>
<td></td>
</tr>
</tbody>
</table>
## Contractual Details for Jane Johnson (Evaluator)

**Services and Deliverables Provided**

The Evaluator, Jane Johnson, will be responsible for all data collection and reporting required under the NOFO. The Evaluator is an experienced individual (Ph.D. level) with expertise in substance abuse, research and evaluation, is knowledgeable about the population of focus, and will be responsible for all data collection and reporting as required by the NOFO.

The Evaluator is a consultant whose services will be obtained via micro-purchase procurement with a period of performance identical to the budget period 9/30/2022 to 09/29/2023. Refer to the attached summary of services and deliverables for the Evaluator.

The Project Director will oversee the agreement with the Evaluator. The Project Director will review the Evaluator’s monthly reports to ensure she is providing the required support and services per the agreement. The Project Director will meet with the Evaluator bi-weekly to monitor and review progress, identify problems/issues, and implement corrective actions.

### Contractual Personnel Costs for Jane Johnson (Evaluator)

<table>
<thead>
<tr>
<th>Line Item #</th>
<th>Position</th>
<th>Name</th>
<th>Key Position per the NOFO</th>
<th>Hourly Rate</th>
<th>Hours</th>
<th>% Level of Effort (LOE)</th>
<th>Contractual Personnel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Evaluator</td>
<td>Jane Smith</td>
<td></td>
<td>$40.00</td>
<td>200</td>
<td>0.02%</td>
<td>$0,000</td>
<td>$8,000</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td>TOTAL $8,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Contractual Personnel Narrative:

Evaluator Jane Smith  

The Evaluator is needed to implement data collection and reporting activities required by the NOFO.

### Contractual Travel Costs for Jane Johnson (Evaluator)

<table>
<thead>
<tr>
<th>Trip #</th>
<th>Purpose</th>
<th>Destination</th>
<th>Item</th>
<th>Cost Rate per Item</th>
<th>Basis</th>
<th>Quantity per Person</th>
<th>Number of Persons</th>
<th>Contract Travel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Subs. Attends Treatment National Conf.</td>
<td>Chicago, Ill. to Washington, DC</td>
<td>Hotel/Lodging</td>
<td>$58.00</td>
<td>Night</td>
<td>2.00</td>
<td>1</td>
<td>$58.00</td>
<td></td>
<td>$874</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Per Diem (BASE only)</td>
<td>$70.00</td>
<td>Day</td>
<td>2.00</td>
<td>1</td>
<td>$70.00</td>
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<td></td>
<td></td>
<td></td>
<td>Airfare</td>
<td>$300.00</td>
<td>Round Trip</td>
<td>1.00</td>
<td>1</td>
<td>$300.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Local Travel</td>
<td>Various</td>
<td>Travel (POS/NHEGA)</td>
<td>$0.555</td>
<td>Mile</td>
<td>1,535.00</td>
<td>1</td>
<td>$908</td>
<td></td>
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<td>TOTAL $1,772</td>
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</tbody>
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</thead>
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</tbody>
</table>
**Contractual Travel Narrative:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Substance Abuse Treatment</th>
<th>Chicago, IL to Washington, DC</th>
<th>Travel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>National Conference</td>
<td></td>
<td>$874</td>
</tr>
<tr>
<td></td>
<td>The Evaluator is required to attend the National Conference on Substance Abuse Treatment scheduled to be held in Washington, D.C., from June 14-15, 2023.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Local Travel</td>
<td>various</td>
<td>$800</td>
</tr>
<tr>
<td></td>
<td>Local travel is needed for data collection activities in the geographic catchment area. Local travel rate is based on GSA's privately-owned vehicle (POV) mileage reimbursement rate effective January 1, 2022.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Contractual Total Direct Charges for Jane Johnson (Evaluator)**

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$9,772</td>
<td></td>
</tr>
</tbody>
</table>

**Contractual Total Cost for Jane Johnson (Evaluator)**

<table>
<thead>
<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9,772</td>
<td>$9,772</td>
<td></td>
</tr>
</tbody>
</table>

**Contractual Details for TBD (Community Education and Engagement Specialist)**

**Agreement**

The Community Outreach and Engagement Specialist is key to our meeting the goal of enrolling 200 clients into the program each year. This individual will develop a plan for community education and outreach efforts to engage clients in the community about activities and services, and provide presentations at community meetings and events to stakeholders, community civic organizations, local and other agencies, family groups, schools etc.

The Community Outreach and Engagement Specialist will be a consultant whose services will be obtained via micro-purchase procurement with a period of performance to end 09/29/2023. Refer to the attached summary of services and deliverables for the Community Outreach and Engagement Specialist.

The Program Coordinator will oversee the agreement with the Community Outreach and Engagement Specialist. The Program Coordinator will review the Specialist’s monthly reports to ensure the required services are provided and the performance goals are met per the agreement. The Program Coordinator will meet with the Specialist bi-weekly to monitor and review progress, identify problems/issues, and implement corrective actions.

**Services and Deliverables Provided**

- Personnel
- Travel
- Supplies
- Indirect Charges
- Fringe Benefits
- Equipment
- Other

**Contractual Personnel Costs for TBD (Community Education and Engagement Specialist)**

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Key Position Code</th>
<th>Key Position for LOA</th>
<th>Hourly Rate</th>
<th>Hours</th>
<th># of Persons</th>
<th>Annual Salary</th>
<th>% Level of Effort</th>
<th>Contractual Personnel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Outreach and Engagement Specialist</td>
<td>TBD</td>
<td></td>
<td></td>
<td>$20.50</td>
<td>200</td>
<td>1</td>
<td>$9,620</td>
<td>9.62%</td>
<td>$5,300</td>
<td>$5,300</td>
<td>$5,300</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$5,300</td>
<td>$5,300</td>
<td></td>
</tr>
</tbody>
</table>
Contractual Personnel Narrative:
The Specialist is needed to develop and implement a plan for community education and outreach efforts to engage clients and help us achieve the annual client enrollment goal for the project.

Contractual Total Direct Charges for TBD (Community Education and Engagement Specialist)

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,300</td>
<td>$5,300</td>
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Contractual Total Cost for TBD (Community Education and Engagement Specialist)

<table>
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<tr>
<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,300</td>
<td>$5,300</td>
<td>$5,300</td>
</tr>
</tbody>
</table>

Contractual Details for Jane Doe (Outreach Facilitator)

Agreement

Services and Deliverables Provided

The Outreach Facilitator, Jane Doe, will volunteer her services to facilitate the youth prevention and outreach sessions outlined in the strategic plan. She will work closely with the Case Manager to coordinate and organize the outreach sessions.

The Program Coordinator will coordinate the volunteer support provided by the Outreach Facilitator. The Program Coordinator will meet with the Outreach Facilitator bi-weekly to review progress and identify and resolve issues.

Contractual Personnel Costs for Jane Doe (Outreach Facilitator)

<table>
<thead>
<tr>
<th>Line</th>
<th>Position</th>
<th>Name</th>
<th>Key Position for the HOCO</th>
<th>Check of Annual Salary</th>
<th>Hourly Rate</th>
<th># of Persons</th>
<th>Annual Salary</th>
<th>% Level of Effort (LOE)</th>
<th>Contractual Personnel Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Outreach Facilitator (Consultant)</td>
<td>Jane Doe</td>
<td></td>
<td>$25.00</td>
<td>240</td>
<td>1</td>
<td>$6,000</td>
<td>11.54%</td>
<td>$6,000</td>
<td>$0</td>
<td>$6,000</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$6,000</td>
<td></td>
<td></td>
<td>$0</td>
<td>$6,000</td>
</tr>
</tbody>
</table>

Contractual Personnel Narrative:
The consultant, Jane Doe, will volunteer her time to provide outreach facilitation services (20 hours per month). The hourly rate is based on the average salary for an outreach facilitator in the geographic catchment area.

Contractual Travel Costs for Jane Doe (Outreach Facilitator)

<table>
<thead>
<tr>
<th>Description</th>
<th>Destination</th>
<th>Cost Rate per Item</th>
<th>Basis</th>
<th>Quantity per Person</th>
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</table>

v3.0
### Contractual Travel Narrative:

<table>
<thead>
<tr>
<th>Item</th>
<th>Basis</th>
<th>Quantity</th>
<th>Contract Travel Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Travel (POV/Mileage)</td>
<td>$0.50</td>
<td>1,500.00</td>
<td>$750</td>
</tr>
</tbody>
</table>

**TOTAL** $750

Jane Doe will fund her local travel expenses. Local travel is based on average distance between the outreach facilitator’s location and the meeting site (125 miles per month x 12 months = 1,500 miles). Privately-owned vehicle (POV) mileage reimbursement rate is based on the organization’s policies.

**Contractual Total Direct Charges for Jane Doe (Outreach Facilitator)**

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES FOR THIS AGREEMENT</th>
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<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$0</td>
<td>$6,750</td>
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**Contractual Total Cost for Jane Doe (Outreach Facilitator)**

<table>
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<th>TOTAL COST</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
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</thead>
<tbody>
<tr>
<td>$6,750</td>
<td>$0</td>
<td>$6,750</td>
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### Contractual Details for County School District

**Services and Deliverables Provided**

The County School District will donate services to educate, screen, provide care coordination, and risk reduction interventions for infectious diseases for up to 50 youths with drug use disorders who are receiving treatment. The Program Coordinator will oversee the donated services provided by the County School District. The Program Coordinator will meet with the County School District manager each month to review progress and identify and resolve issues.

### Contractual Other Costs for County School District

<table>
<thead>
<tr>
<th>Item</th>
<th>Check for Minor ADR</th>
<th>Unit Cost / Rate</th>
<th>Basis</th>
<th>Quantity</th>
<th>Duration</th>
<th>Contractual Other Cost</th>
<th>FEDERAL REQUEST</th>
<th>NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Drug testing, referral, and case management</td>
<td>$150.00</td>
<td>$150.00</td>
<td>50.00</td>
<td>50.00</td>
<td>Duration</td>
<td>$7,500</td>
<td>$0</td>
<td>$7,500</td>
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</tbody>
</table>

**TOTAL** $7,500

**Contractual Other Narrative:**

Drug testing, referral, and case management | $150.00 | $150.00 | 50.00 | 50.00 | Duration | $7,500

SAMHSA Detailed Budget and Narrative Justification

Contractual Other Narrative:
1. The County School District will donate their services to educate, screen, and treat up to 50 youths. The estimated average cost is $150/person.

Contractual Total Direct Charges for County School District

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Contractual Total Cost for County School District

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<tbody>
<tr>
<td>$7,500</td>
<td>$0</td>
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</table>

G. Construction: Not Applicable

H. Other

<table>
<thead>
<tr>
<th>Item</th>
<th>Check if Minor AAR</th>
<th>Unit Cost / Rate</th>
<th>Calculation</th>
<th>Federal Request</th>
<th>Non-Federal Match</th>
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<tbody>
<tr>
<td>1</td>
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<td>$5.75 per sq. ft. per month</td>
<td>Basic: 750.00</td>
<td>Duration: 12.00</td>
<td>$51,750</td>
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<tr>
<td>2</td>
<td>□</td>
<td>$100.00 per month</td>
<td>Basic: 12.00</td>
<td>□</td>
<td>$1,200</td>
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<tr>
<td>3</td>
<td>□</td>
<td>$10.00 per client follow-up</td>
<td>Basic: 200.00</td>
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<td>$2,000</td>
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<tr>
<td>4</td>
<td>□</td>
<td>$0.50 per brochure</td>
<td>Basic: 1,500.00</td>
<td>□</td>
<td>$1,350</td>
</tr>
<tr>
<td>5</td>
<td>□</td>
<td>$175.00 per event</td>
<td>Basic: 24.00</td>
<td>□</td>
<td>$4,200</td>
</tr>
<tr>
<td>6</td>
<td>□</td>
<td>$5.00 per survey</td>
<td>Basic: 500.00</td>
<td>□</td>
<td>$2,500</td>
</tr>
<tr>
<td>7</td>
<td>□</td>
<td>$1.00 per brochure</td>
<td>Basic: 500.00</td>
<td>□</td>
<td>$500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>TOTAL</td>
<td></td>
<td>$50,300</td>
</tr>
</tbody>
</table>

Other Narrative:

We are requesting rental costs as a direct charge because the 750 sq ft service site is necessary for the project. The service site will be used for staff and consultants to coordinate and implement project activities such as Advisory Working Group meetings, vocational and educational counseling sessions with clients, meetings with local authorities and organizations to plan and coordinate activities for client support. The rent was calculated by square footage and reflects SAMHSA's fair share of the space. Refer to attached signed copy of the rental lease agreement and floor plan and the completed Rent Questionnaire for more details to support the rental cost.

Cell phone service

- Unit Cost Rate: $100.00
- Basis per month: 12.00
- Quantity: 12.00
- Duration: 12.00
- Other Cost: $1,200

The monthly cell phone service costs reflect the percent of effort for the program coordinator supporting this project only. Cell phone service is needed for communication and coordination while conducting project activities in the geographic catchment area.

Incentives

- Unit Cost Rate: $10.00
- Basis per client follow-up: 200.00
- Quantity: 200.00
- Duration: 12.00
- Other Cost: $2,000
Other Narrative:

$10 non-cash incentives (such as gift cards and bus passes) will be awarded to 200 clients for data collection follow up.

Brochures

<table>
<thead>
<tr>
<th>Unit Cost Rate</th>
<th>Basis per brochure</th>
<th>Quantity</th>
<th>Duration</th>
<th>Other Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9.00</td>
<td></td>
<td>1,600.00</td>
<td>3.00</td>
<td>$1,960</td>
</tr>
</tbody>
</table>

Brochures will be needed for program outreach at various community and other sponsored events such as health fairs, workshops, and seminars.

Space rental for activities

<table>
<thead>
<tr>
<th>Unit Cost Rate</th>
<th>Basis per event</th>
<th>Quantity</th>
<th>Duration</th>
<th>Other Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>$175.00</td>
<td></td>
<td>34.00</td>
<td></td>
<td>$2,200</td>
</tr>
</tbody>
</table>

The ABC Company will donate space for the various activities outlined in the scope of work, such as teen night out, after school programs, and parent education classes (2 events per month).

Student surveys

<table>
<thead>
<tr>
<th>Unit Cost Rate</th>
<th>Basis per survey</th>
<th>Quantity</th>
<th>Duration</th>
<th>Other Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9.00</td>
<td></td>
<td>500.00</td>
<td></td>
<td>$2,500</td>
</tr>
</tbody>
</table>

The ABC Company will cover the cost of the student surveys.

Brochures

<table>
<thead>
<tr>
<th>Unit Cost Rate</th>
<th>Basis per brochure</th>
<th>Quantity</th>
<th>Duration</th>
<th>Other Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1.00</td>
<td></td>
<td>600.00</td>
<td></td>
<td>$600</td>
</tr>
</tbody>
</table>

The ABC Company will cover the printing costs for the brochures to be handed out with the student surveys.

I. Total Direct Charges

<table>
<thead>
<tr>
<th>TOTAL DIRECT CHARGES</th>
<th>TOTAL FEDERAL REQUEST</th>
<th>TOTAL NON-FEDERAL MATCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>$235,449</td>
<td>$45,158</td>
<td></td>
</tr>
</tbody>
</table>

J. Indirect Charges

Type of IDC Rate / Cost Allocation Plan

We will apply the rate in our approved federally negotiated IDC rate agreement.

Indirect Charges

<table>
<thead>
<tr>
<th>End Date of Effective Period of Approved IDC Rate Agreement</th>
<th>Calculation</th>
<th>Federal Request ICD</th>
<th>Non-Federal Match ICD</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/30/2024</td>
<td></td>
<td>$72,580</td>
<td>$8,710</td>
</tr>
</tbody>
</table>

|                          |              |                     |
|                          |              | $8,710              |

Indirect Charges Narrative:

1. Our organization’s approved IDC rate is 12.00% of personnel and fringe costs effective through 06/30/2024.
2. We applied our IDC rate to personnel and fringe costs only, which is the approved base stated in our IDC rate agreement.
3. Our approved IDC rate is in effect at the beginning of the budget period.
4. We have attached a copy of our approved federally negotiated IDC rate agreement.

REVIEW OF COST SHARING AND MATCHING

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

<table>
<thead>
<tr>
<th>Federal Request</th>
<th>Non-Federal Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>$244,159</td>
<td>$45,158</td>
</tr>
<tr>
<td>$43,087</td>
<td></td>
</tr>
</tbody>
</table>

## Budget Summary: Year 1

### Budget Category

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Federal Request</th>
<th>Non-Federal Match</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Personnel</td>
<td>$57,307</td>
<td>$17,036</td>
</tr>
<tr>
<td>B. Fringe Benefits</td>
<td>$15,273</td>
<td>$4,541</td>
</tr>
<tr>
<td>C. Travel</td>
<td>$2,903</td>
<td>$1,104</td>
</tr>
<tr>
<td>D. Equipment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>E. Supplies</td>
<td>$3,044</td>
<td>$1,025</td>
</tr>
<tr>
<td>F. Contractual</td>
<td>$100,622</td>
<td>$14,250</td>
</tr>
<tr>
<td>G. Construction (N/A)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>H. Other</td>
<td>$56,300</td>
<td>$7,200</td>
</tr>
<tr>
<td>I. Total Direct Charges (sum of A to H)</td>
<td>$235,449</td>
<td>$45,158</td>
</tr>
<tr>
<td>J. Indirect Charges</td>
<td>$8,710</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total Projects Costs (sum of I and J)</strong></td>
<td><strong>$244,159</strong></td>
<td><strong>$45,158</strong></td>
</tr>
</tbody>
</table>

## Budget Summary for Requested Future Years

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A. Personnel</td>
<td>$59,026</td>
<td>$17,549</td>
<td>$109,797</td>
<td>$18,635</td>
<td>$23,621</td>
<td>$18,517</td>
<td>$54,500</td>
<td>$19,176</td>
</tr>
<tr>
<td></td>
<td>B. Fringe Benefits</td>
<td>$15,238</td>
<td>$14,677</td>
<td>$18,809</td>
<td>$4,902</td>
<td>$17,199</td>
<td>$5,110</td>
<td>$17,705</td>
<td>$5,204</td>
</tr>
<tr>
<td></td>
<td>C. Travel</td>
<td>$2,904</td>
<td>$1,104</td>
<td>$2,904</td>
<td>$1,104</td>
<td>$2,904</td>
<td>$1,104</td>
<td>$2,904</td>
<td>$1,104</td>
</tr>
<tr>
<td></td>
<td>D. Equipment</td>
<td>$1,044</td>
<td>$0</td>
<td>$1,044</td>
<td>$0</td>
<td>$1,044</td>
<td>$0</td>
<td>$1,044</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>E. Supplies</td>
<td>$100,622</td>
<td>$14,250</td>
<td>$100,622</td>
<td>$14,250</td>
<td>$100,622</td>
<td>$14,250</td>
<td>$100,622</td>
<td>$14,250</td>
</tr>
<tr>
<td></td>
<td>F. Contractual</td>
<td>$57,307</td>
<td>$17,549</td>
<td>$57,307</td>
<td>$17,549</td>
<td>$57,307</td>
<td>$17,549</td>
<td>$57,307</td>
<td>$17,549</td>
</tr>
<tr>
<td></td>
<td>G. Construction (N/A)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>H. Other</td>
<td>$56,300</td>
<td>$7,200</td>
<td>$56,300</td>
<td>$7,200</td>
<td>$56,300</td>
<td>$7,200</td>
<td>$56,300</td>
<td>$7,200</td>
</tr>
<tr>
<td></td>
<td>I. Total Direct Charges (sum of A to H)</td>
<td>$237,079</td>
<td>$44,780</td>
<td>$248,709</td>
<td>$45,691</td>
<td>$243,032</td>
<td>$46,281</td>
<td>$246,429</td>
<td>$46,994</td>
</tr>
<tr>
<td></td>
<td>J. Indirect Charges</td>
<td>$8,710</td>
<td>$0</td>
<td>$9,206</td>
<td>$0</td>
<td>$9,206</td>
<td>$0</td>
<td>$9,206</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td><strong>Total Projects Costs (sum of I and J)</strong></td>
<td><strong>$245,789</strong></td>
<td><strong>$44,780</strong></td>
<td><strong>$258,007</strong></td>
<td><strong>$45,691</strong></td>
<td><strong>$252,518</strong></td>
<td><strong>$46,281</strong></td>
<td><strong>$256,239</strong></td>
<td><strong>$46,994</strong></td>
</tr>
</tbody>
</table>
Budget Summary Narrative:
1. Personnel costs for future years include an annual 3% cost of living adjustment (COLA). See attached org. policy on COLA.
2. The fringe benefit rate for full-time employees for years 01 and 02 is calculated at 26.88%. We project a 3% increase (from 26.85% to 27.45%) in fringe benefit costs for years 03, 04, and 05.
3. Supplies costs for future years exclude costs for the laptop, printer, and projector, which are one-time expenses. The donated furniture and computer have also been excluded from the Non-Federal Match for future years.
4. Rental costs - we project an increase of 3% for years 02 through 05.

FUNDING LIMITATIONS / RESTRICTIONS

Funding Limitation/Restriction
No more than 10 percent of the total grant award for each budget period may be used for data collection, performance measurement, and performance assessment, including incentives for participating in the required data collection follow-up.

<table>
<thead>
<tr>
<th>Year</th>
<th>Personnel</th>
<th>Fringe Benefits</th>
<th>Travel</th>
<th>Equipment</th>
<th>Supplies</th>
<th>Contractual</th>
<th>Other</th>
<th>Total Direct Charges</th>
<th>Indirect Charges</th>
<th>Total for the Budget Year</th>
<th>Percentage of the Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$5,731</td>
<td>$1,527</td>
<td>$116</td>
<td>$400</td>
<td>$9,772</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$19,546</td>
<td>$871</td>
<td>$20,417</td>
<td>8.362%</td>
</tr>
<tr>
<td>2</td>
<td>$5,435</td>
<td>$1,406</td>
<td>$116</td>
<td>$400</td>
<td>$9,772</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$19,129</td>
<td>$821</td>
<td>$19,950</td>
<td>8.079%</td>
</tr>
<tr>
<td>3</td>
<td>$5,558</td>
<td>$1,448</td>
<td>$116</td>
<td>$400</td>
<td>$9,772</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$19,334</td>
<td>$846</td>
<td>$20,180</td>
<td>8.072%</td>
</tr>
<tr>
<td>4</td>
<td>$5,766</td>
<td>$1,448</td>
<td>$116</td>
<td>$400</td>
<td>$9,772</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$19,502</td>
<td>$866</td>
<td>$20,368</td>
<td>8.083%</td>
</tr>
<tr>
<td>5</td>
<td>$5,939</td>
<td>$1,448</td>
<td>$116</td>
<td>$400</td>
<td>$9,772</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$19,675</td>
<td>$886</td>
<td>$20,561</td>
<td>8.054%</td>
</tr>
</tbody>
</table>

Funding Limitation/Restriction Narrative:
The percentage of the budget that will be spent on data collection and performance measurement does not exceed 10% for any budget period. Maximum percentage for any budget period is 8.4% ($20,417 / $244,159 = Year 1).

The following expenses in our budget make up the costs shown for data collection and performance measurement activities:
- Personnel and fringe - approximately 10% of the Project Director and Program Coordinator's time will be spent overseeing data collection and performance measurement activities.
- Travel - approximately 10% of staff's local travel costs.
- Supplies - approximately 50% of the cost for copies.
- Contractual - $9,772 is the total cost for the Evaluator who will be implementing data collection and reporting activities.
- Indirect charges - portion of IDC on the Personnel and Fringe costs.
<table>
<thead>
<tr>
<th>Grant Program Function or Activity (a)</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>Total (g)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Catalog of Federal Domestic Assistance Number (b)</td>
<td>Federal (c)</td>
<td>Non-Federal (d)</td>
<td>Total (e)</td>
<td>Federal (f)</td>
<td>Non-Federal (g)</td>
<td>$2,289,317</td>
</tr>
<tr>
<td></td>
<td>$244,159</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$45,158</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$244,159</td>
</tr>
</tbody>
</table>

Sample budget data is for illustration purposes only.
### SECTION B - BUDGET CATEGORIES

<table>
<thead>
<tr>
<th>6. Object Class Categories</th>
<th>GRANT PROGRAM, FUNCTION OR ACTIVITY</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>a. Personnel</td>
<td>$57,307</td>
<td>$17,038</td>
</tr>
<tr>
<td>b. Fringe Benefits</td>
<td>$15,273</td>
<td>$4,541</td>
</tr>
<tr>
<td>c. Travel</td>
<td>$2,903</td>
<td>$1,104</td>
</tr>
<tr>
<td>d. Equipment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>e. Supplies</td>
<td>$3,044</td>
<td>$1,025</td>
</tr>
<tr>
<td>f. Contractual</td>
<td>$100,522</td>
<td>$14,260</td>
</tr>
<tr>
<td>g. Construction</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>h. Other</td>
<td>$66,300</td>
<td>$7,200</td>
</tr>
<tr>
<td>i. Total Direct Charges (sum of 6a-6h)</td>
<td>$235,449</td>
<td>$45,158</td>
</tr>
<tr>
<td>j. Indirect Charges</td>
<td>$8,710</td>
<td>$0</td>
</tr>
<tr>
<td>k. TOTALS (sum of 6i and 6j)</td>
<td>$244,159</td>
<td>$45,158</td>
</tr>
</tbody>
</table>

### 7. Program Income

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### SECTION C - NON-FEDERAL RESOURCES

<table>
<thead>
<tr>
<th>(a) Grant Program</th>
<th>(b) Applicant</th>
<th>(c) State</th>
<th>(d) Other Sources</th>
<th>(e) TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>12. TOTAL (sum of lines 8-11)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SECTION D - FORECASTED CASH NEEDS

<table>
<thead>
<tr>
<th></th>
<th>Total for 1st Year</th>
<th>1st Quarter</th>
<th>2nd Quarter</th>
<th>3rd Quarter</th>
<th>4th Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>13. Federal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Non-Federal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>15. TOTAL (sum of lines 13 and 14)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

<table>
<thead>
<tr>
<th>(a) Grant Program</th>
<th>FUTURE FUNDING PERIODS (YEARS)</th>
<th>(b) First</th>
<th>(c) Second</th>
<th>(d) Third</th>
<th>(e) Fourth</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.</td>
<td></td>
<td>$246,950</td>
<td>$250,007</td>
<td>$252,610</td>
<td>$255,293</td>
</tr>
<tr>
<td>17.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20. TOTAL (sum of lines 16 - 19)</strong></td>
<td></td>
<td>$246,950</td>
<td>$250,007</td>
<td>$252,610</td>
<td>$255,293</td>
</tr>
</tbody>
</table>

### SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:  
22. Indirect Charges:  
23. Remarks:  

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Standard Form 424A (Rev. 7-97)  
Prescribed by OMB (Circular A-102) Page 2
Pop-Out Guidance
Summary of Unallowable Costs

SUMMARY OF UNALLOWABLE COSTS

The costs listed below are usually unallowable under the 45 CFR §75 Subpart E, the HHS Grant Policy Statement (GPS), and SAMHSA’s Notice of Funding Opportunity (NOFO). Note that this list does not include all unallowable costs.

The allowability of costs under individual awards may also be governed by requirements specified in the program legislation, regulations, or the specific terms and conditions of the award, which will take precedence over the general discussion provided here (HHS GPS, p. II-28).

1. Advertising and Public Relations (§75.421 and HHS GPS, p. II-30): 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 (§75.431(f)): 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 (§75.433 and HHS GPS, p. II-33): 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 (§75.438 and HHS GPS, p. II-33): 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 (§75.445): Costs for these items are unallowable.

6. Honoraria (HHS GPS, p. II-34): Unallowable when the primary intent is to confer distinction on, or to symbolize respect, esteem, or admiration for, the recipient of the honorarium. A payment for services rendered, such as a speaker’s fee under a conference grant, is allowable.

7. Incentive Compensation (§75.430(f) and HHS GPS, p. II-40): 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.

8. Lobbying/Political Activities (§75.450 and HHS GPS, p. II-35): 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 is unallowable.

9. Major Alteration and Renovation (A&R) (NOFO): Payment for the purchase or construction of any building or structure to house any part of the program is unallowable under non-construction grants. However, SAMHSA applicants/recipients may request up to 25 percent of the total approved budget (direct and indirect costs) for a budget period or $150,000, whichever is less, for minor A&R of existing facilities, if necessary and appropriate for the project. 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. All minor A&R must be approved by SAMHSA.

10. Meals (HHS GPS, p. II-36 and NOFO): Meals are generally unallowable unless they are an integral part of a conference grant (provided that such charges are not duplicated in participant’s per diem or subsistence allowances) or they are specifically stated as an allowable expense in the NOFO. Also, refer to https://www.hhs.gov/grants/contracts/contract-policies-regulations/spending-on-food/index.html.

11. Miscellaneous expenses (NOFO): “Miscellaneous” expenses are unallowable. Budget line items should reflect specific expenses only. Also, refer to item 4 — Contingency Funds.

12. Promotional Materials (§75.421(e)(3) and NOFO): Appropriated funds shall 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. Also, refer to https://www.hhs.gov/grants/contracts/contract-policies-regulations/spending-on-promotional-items/index.html.

13. Stipends (HHS GPS, p. II-41): Stipends or payments made to individuals are generally unallowable unless they are permitted by a program’s statute authorizing or implementing regulations or they are payments made to individuals under a Traineeship, Fellowship, and Similar Award Made to Organizations on Behalf of Individuals.
Matching

MATCHING

Funds may be in cash or in-kind contributions, fairly evaluated, including donated space, property, equipment, or services.

Sources of matching funds include state and local governmental appropriations (non-federal), foundations, and other private non-profit or for-profit organizations.

In-kind contributions may include facilities, equipment, or services used in direct 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 (45 CFR §75 Subpart E and §75.306 - Cost sharing or matching).

Cash or in-kind contributions are accepted as part of the applicant/recipient's cost sharing or matching when such contributions meet ALL of the following criteria:

a. Are verifiable from the applicant/recipient's records;

b. Are not included as contributions for any other Federal award;

c. Are necessary and reasonable for the accomplishment of project or program objectives;

d. Are allowable under the cost principles in the 45 CFR §75 Subpart E;

e. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching;

f. Are provided for in the approved budget when required by SAMHSA; and

g. Conform to other provisions of the 45 CFR §75, as applicable.
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 Check the PDF Before Submitting

Before submission, 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 lease/rental and purchase are reviewed and approved on a case-by-case basis. Per the HHS Grants Policy Statement (p. II - 43), if patient care or other direct health or social services are approved activities of the grant-supported project or program, the costs of transporting individuals participating in the program or project to the site where services are being provided, including costs of public transportation, are allowable. The purchase of motor vehicles for this purpose also 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 (45 CFR §75.327d).

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 lease/rental 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?
   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 (F&A) 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 (45 CFR §75.327d).

For more information on vehicle leases, refer to the GSA guidance: https://www.gsa.gov/buying-selling/products-services/transportation-logistics-services/fleet-management/vehicle-leasing

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 SAMHA’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)

A&R is defined as improvements, rearrangements, or alterations to a facility that is incidental to the purpose of the project and is 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. 11 – 30), routine maintenance and repair of the organization’s building/operational facility or its equipment, which is allowable and is ordinarily treated as an indirect cost, is not considered A&R.

Applicants/recipients may request up to 25 percent of the total approved budget (direct and indirect costs) for a budget period of $150,000, whichever is less, for minor A&R of existing facilities, if necessary and appropriate for the project. 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? Will 100% of the minor A&R cost be charged to the SAMHSA project?

3. Certify that the minor A&R is consistent with the following criteria (HHS Grants Policy Statement, p. 11 – 30):
   a. The building has a useful life consistent with program purposes and is architecturally and structurally suitable for conversion to the type of space required.
   b. The A&R is essential to the purpose of the grant-supported project or program.
   c. The space involved will be occupied by the project or program.
   d. The space is suitable for human occupancy before the A&R work is started except where the purpose of the A&R is to make the space suitable for some purpose other than human occupancy, such as storage.
   e. For minor A&R, if the space is rented, evidence is provided that the terms of the lease are compatible with the A&R proposed and cover the duration of the project period.
   f. If the A&R will affect a site listed in (or eligible for inclusion in) the National Register of Historic Places, the requirements specified in “Preservation of Cultural and Historic Resources” have been followed.

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.