Grants Management Overview

Division of Grants Management

Substance Abuse and Mental Health Services Administration

U.S. Department of Health and Human Services
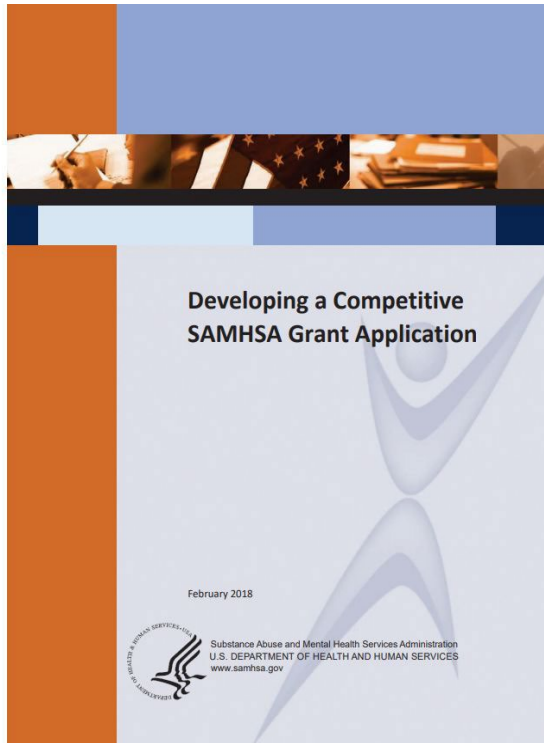
Grant Management Specialists Aina Halili

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OBJECTIVES

- Applying for a Grant - Available Resources
- Applicable Policies & Regulations
- Factors Affecting Allowability of Costs
- Budget Narrative & Justification
- Sample Budget Template
- SF-424A
- Key Personnel
- Indirect Cost Rate
- Funding Limitations/Restrictions
- Questions/Technical Support

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Developing a Competitive
SAMHSA Grant Application

February 2018

Substance Abuse and Mental Health Services Administration
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
www.samhsa.gov

- A manual is available for applicants: [Developing a Competitive SAMHSA Grant Application (PDF | 1 MB)](#).

- This manual will provide applicants with valuable information about how to prepare a strong grant application.

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Substance Abuse and Mental Health Services Administration (SAMHSA)

Notice of Funding Opportunity (NOFO) Applicant Webinar

- View a recording of the SAMHSA Applicant Webinar (39 minutes)

- View the NOFO Applicant Webinar Presentation (PDF | 7 MB)

- For more information go to Applying for a New SAMHSA Grant on the SAMHSA Grants website.

- **Note:** Effective April 4, 2022, the Data Universal Numbering System (DUNS) Number will be replaced by a Unique Entity Identifier (UEI) assigned by the System for Award Management (SAM.gov). For more information, please refer to https://sam.gov/content/duns-uei.

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APPLICABLE POLICIES & REGULATIONS

45 CFR Part 75 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75

HHS Grants Policy Statement

https://www.samhsa.gov/grants/grants-management/policies-regulations/hhs-grants-policy-statement - the HHS Grants Policy Statement document contains important information on the general terms and conditions for discretionary grants and cooperative agreement awards.

Financial Management Requirements - the financial management control areas provide recipients with guidance for ensuring their existing accounting and personnel policies and procedures (P&P) include the necessary controls. ***The guidance is also used by SAMHSA to complete Financial Capability Reviews (FCRs) of new and prospective grantees.***

Learn more about grantee financial management requirements.

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45 CFR PART 75—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR HHS AWARDS

Recipient Type	Uniform Admin Requirements	Cost Principles	Audit Requirements
State & Local Governments	45 CFR Part 75, Subpart C and D	45 CFR Part 75, Subpart E	45 CFR Part 75, Subpart F
Colleges & Universities	45 CFR Part 75, Subpart C and D	45 CFR Part 75, Subpart E	
Non-Profits		45 CFR Part 75, Subpart E	

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FACTORS AFFECTING ALLOWABILITY OF COSTS

Proposed budgets must contain allowable, reasonable, and allocable costs.

- **Allowable** costs, unless otherwise authorized by program statute are necessary and reasonable for award performance and allowable under the cost principles **as defined under 45 CFR 75.403.**

- **Reasonable** costs are not in excess of what would normally be incurred by a prudent person under the circumstances prevailing at the time the decision was made, given market rates, effort and the organization's documented policies **as defined under 75.404.**

- **Allocable** costs can be charged to a federal award if the goods or services are chargeable in accordance with relative benefits received **as defined under 75.405.**

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BUDGET NARRATIVE & JUSTIFICATION

- All applications must include a detailed budget with narrative justification that explains the federal and the non-federal expenditures.

- The detailed budget with narrative justification must be consistent with and support the Project Narrative.

- You must provide a description of existing resources and other support you expect to receive for the proposed project.

    - Other support is defined as funds or resources, whether federal, non-federal, or institutional, in direct support of activities through fellowships, gifts, prizes, in-kind contributions, or non-federal means.

- The federal and the non-federal expenditures should correspond to Item #18 on your SF-424, Estimated Funding.

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BUDGET NARRATIVE & JUSTIFICATION (CONT'D.)

- The Budget Narrative and justification must be concrete and specific. It must provide a justification for the basis of each proposed cost in the budget and how that cost was calculated. Examples to consider when justifying the basis of your estimates can be ongoing activities, market rates, quotations received from vendors, or historical records.

- Detailed Breakdowns must be provided of the materials, quantities, number of persons, cost per unit/hour, number of hours/levels of effort, or other relevant basis to show how costs will be utilized towards achieving the grant's goals and objectives.

- An illustration of a budget and narrative justification is included in Appendix L of the NOFO.

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SAMPLE BUDGET TEMPLATE

To reduce errors and expedite review of your budget, it is highly recommended you use SAMHSA's PDF Budget Template to complete the Detailed Budget and Narrative Justification required for submission with your application.

- SAMHSA's Budget Template includes a wealth of helpful tooltips and resources to assist and guide you with preparation of your budget.
- The budget template was created with extensive recipient consultation and input and designed to avoid all the common budget preparation pitfalls.
- The budget template is available at: https://www.samhsa.gov/grants/applying/forms-resources

Note: For SAMHSA to view all your budget data, you must flatten/convert the PDF to a non-editable format by **PRINTING TO PDF** before submission.

The following resources provide guidance on use of the budget template:

- Key Features of the Budget Template
- Budget Template Users Guide
- Budget Review Checklist (For review of your Detailed Budget before submission)

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BUDGET INFORMATION FOR NON-CONSTRUCTION PROGRAMS (SF-424A)

- The total of your detailed budget must match the totals in Section A of the SF-424A and budget category totals must match each of object class cost categories In Section B of the SF-424A . Ensure the following:

    A. In Section A Budget Summary, use Line 1 to enter the total federal request in the New or Revised Budget Federal (e) column.

    B. In Section A Budget Summary, use Line 2 to enter the total non-federal request in the New or Revised Budget Non-Federal (f) column. If there are multiple sources of non-federal funds you may also use lines 3 and 4.

    C. In Section B Budget Categories, use the Grant Program, Function or Activity column (1) to enter the total federal request for each Object Class Category.

    D. Use Section B Budget Categories, use the Grant Program, Function or Activity column (2) to enter the total non-federal matching contribution for each Object Class Category. If there are multiple sources of non-federal funds you may also use columns (3) and (4).

    Detailed Instructions for completing the SF-424A can be found at:
    SF424A-V1.0-Instructions.

SAMPLE SF-424A (MATCH NOT REQUIRED)

Enter the CFDA # from the 1st page of the NOFO

**BUDGET INFORMATION -
Non-Construction Programs**

Complete only this column Federal (e)

OMB Approval No. 4040-0006
Expiration Date 06/30/2014

Use the "New or Revised Budget" section for New Applications

On row 1 input:
NOFO# - Federal
(e.g. XX-19-000 – Federal)

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. TI-18-016 - Federal	93.788			$247,500.00		$247,500.00
2. (Example only)	(Example only)					$0.00
3.						$0.00
4.						$0.00
5. Totals		$0.00	$0.00	$247,500.00	$0.00	$247,500.00

All totals in the circles must match

Section A Total

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total
	(1) TI-18-016 - Federal	(2)	(3)	(4)	(5)
a. Personnel	$80,000.00				$80,000.00
b. Fringe Benefits	$30,000.00				$30,000.00
c. Travel	$21,000.00				$21,000.00
d. Equipment	$28,000.00				$28,000.00
e. Supplies	$7,000.00				$7,000.00
f. Contractual					$0.00
g. Construction					$0.00
h. Other	$81,500.00				$81,500.00
i. Total Direct Charges (sum of 6a-6h)	$247,500.00				$247,500.00
j. Indirect Charges					$0.00
k. TOTALS (sum of 6i and 6j)	$247,500.00				$247,500.00
7. Program Income					$0.00

**Note:
Section A Total must equal Section B Total**

Section B Total

SAMPLE SF-424A (MATCH NOT REQUIRED)

Section C is not applicable (match not required)

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8. TI-18-016 - Federal (Example only)				$0.00
9.				$0.00
10.				$0.00
11.				$0.00
12. TOTAL (sum of lines 8-11)	$0.00	$0.00	$0.00	$0.00

All totals in the circles should match (sections A, B, D)*

SECTION D - FORECASTED CASH NEEDS

Section D is for the 1st federal year of funding only (match not required). Show funds allocation per quarter.

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$247,500.00	$61,875.00	$61,875.00	$61,875.00	$61,875.00
14. Non-Federal	$0.00				
15. TOTAL (sum of lines 13 and 14)	$247,500.00	$61,875.00	$61,875.00	$61,875.00	$61,875.00

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

Section E is for the future budget period (year 2)

(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16. TI-18-016 - Federal (Example only)	$247,500.00	$247,500.00	$247,500.00	$247,500.00
17.				
18.				
19.				
20. TOTAL (sum of lines 16-19)	$247,500.00	$247,500.00	$247,500.00	$247,500.00

Federal funds needed for 2nd budget period

Federal funds needed for 3rd budget period

Federal funds needed for 4th budget period

Federal funds needed for 5th budget period

SECTION F - OTHER BUDGET INFORMATION

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

Section F is optional

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* Section D – Forecasted Cash Needs, Federal (line 13) amount must equal Section A Budget Summary and Section B Budget Categories federal funding. Ensure that Section D "TOTAL" amount = Section A and Section B TOTALS.

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KEY PERSONNEL

1. The Key Personnel are the Project Director (PD) with at least a 20% level of effort (LOE)
   a) List this position in your detailed budget (even if funded in kind).
   b) Provide the PD resume and job/position description.

2. List the Project Director (PD) to be designated as "Contact" in section 8f and reflect their commons ID in Field #4 of the SF-424. The PD can be designated as "Contact" in eRA to take actions and receive notifications.

3. If the PD position is being filled by a contractor/consultant, you must provide a copy of the formal written agreement that specifies the official relationship and addresses performance of all the required duties and responsibilities.

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INDIRECT COST RATE AGREEMENT OR COST ALLOCATION PLAN

- Ensure that you submit your organization's current negotiated Indirect Cost (IDC) rate agreement or cost allocation plan with HHS or any other federal agency which required it to support the charge of indirect costs.

- If your organization is opting to use 10% of Modified Total Direct Costs (MTDC), then a clear statement must be made in your IDC narrative as follows: "XYZ Organization elects to use the de minimis rate of 10 percent of modified total direct costs (MTDC)".

- Ensure that you accurately calculate the MTDC base to which your IDC rate is applicable.

- Include calculations to show how you arrived at your IDC base and IDC total.

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FUNDING LIMITATIONS/RESTRICTIONS

FUNDING LIMITATIONS/RESTRICTIONS:

❑ **No more than 15 percent** of the total award for the budget period may be used for developing the infrastructure necessary for expansion of services.

❑ **No more than 20 percent** of the total 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.

❑ Funds may be used for HIV rapid testing.

❑ Funds (when no other funds are available) may be used for viral hepatitis (B and C) testing, including purchasing test kits and other required supplies (e.g., gloves, bio-hazardous waste containers, etc.) and training for staff related to viral hepatitis (B and C) testing, for applicants electing to develop and implement plans for viral hepatitis testing and services.

Your proposed budget must reflect the funding limitations/restrictions specified in Section IV-5 of your NOFO. Include a narrative and separate budget for each year of the grant that shows the dollar amount and the percent of the total grant award that will be used in the area where there is a limitation.

Recipients should maintain adequate documentation of which expenses are connected to the funding limitations/restrictions and the percent of the total grant award that will be used in each area where there is a limitation.

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GOT QUESTIONS?

For program related and eligibility questions contact: Jon Berg
Center for Substance Abuse Treatment
Substance Abuse and Mental Health Services Administration
(240) 276-1609
TreatmentDrugCourts@samhsa.hhs.gov

For fiscal/budget related questions contact:
Office of Financial Resources, Division of Grants Management, SAMHSA
(240) 276-1400
Email: FOACSAT@samhsa.hhs.gov

For review process and application status questions contact: Sara Fleming
Office of Financial Resources, Division of Grant Review Substance Abuse and Mental Health Services Administration
(240) 276-1693
Email: **Sara.fleming@samhsa.hhs.gov**

Problems submitting your application on Grants.gov?
Contact the Grants.gov Helpdesk:
Email: support@grants.gov
Phone: 1-800-518-4726 (1-800-518-GRANTS)

eRA Commons Technical Questions?
Contact the eRA Service Desk
Web Support
Submit a Web Ticket (preferred method of contact)
Toll-Free: 1-866-504-9552
Phone: 301-402-7469 (Press 4 for SAMHSA Grantees)
Hours: Mon-Fri, 7 a.m. to 8 p.m. EST (closed on federal holidays)

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