

Grants Management Overview

Division of Grants Management
Substance Abuse and Mental Health
Services Administration
U.S. Department of Health and Human Services

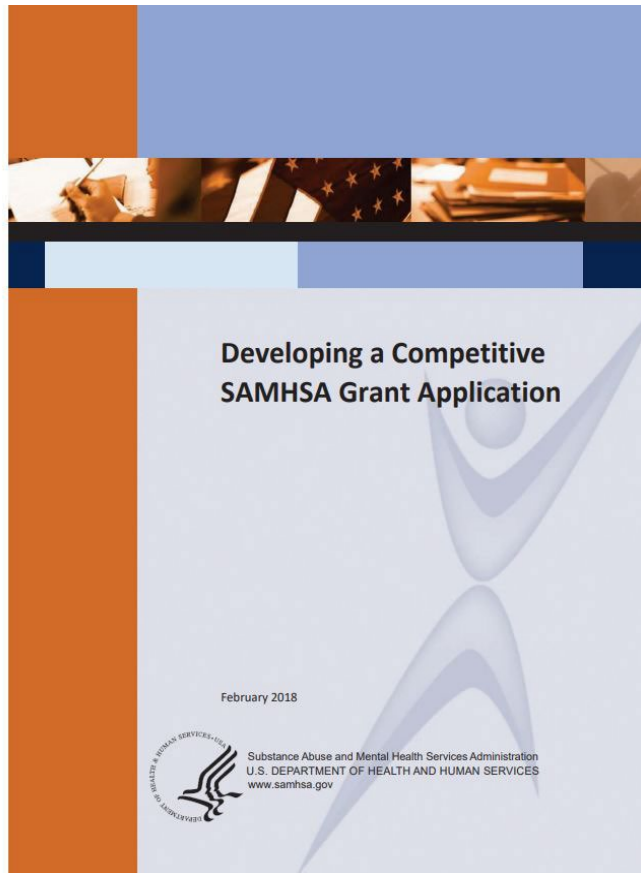


SAMHSA
Substance Abuse and Mental Health
Services Administration

OBJECTIVES

1. Applying for a Grant - Available Resources
2. Applicable Policies & Regulations
3. Factors Affecting Allowability of Costs
4. Budget Narrative & Justification
5. Sample Budget Template
6. SF-424A
7. Key Personnel
8. Indirect Cost Rate
9. Funding Limitations/Restrictions
10. Questions/Technical Support

APPLYING FOR A GRANT - AVAILABLE RESOURCES



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.

Additional information can be found on: <https://www.samhsa.gov/grants/grants-training-materials>

APPLYING FOR A NEW SAMHSA GRANT - AVAILABLE RESOURCES (CONT'D.)

Introduction to Grants.gov Video Series

The [Introduction to Grants.gov Video Series](#) covers the complete Grants.gov application process, from registering and creating a Grants.gov account to finding funding opportunities and completing an application package.



[How to Register with Grants.gov](#)

Updated on March 21, 2020

Learn how to create a Grants.gov account so you can subscribe to funding opportunity notifications and apply for federal grants using Grants.gov Workspace. This video also explains how to associate a DUNS number with an applicant account. (Note: This is an optional step).



[Intro to Grants.gov User Roles](#)

Updated on April 20, 2018

Learn about applicant user roles within the Grants.gov system and how these roles impact the application process.



[How to Search for a Federal Grant on Grants.gov](#)

Updated on Nov 20, 2017

Learn about Grants.gov's powerful search engine, which allows users to find and apply for federal grants in a variety of ways. This video also shows how registered users can subscribe to opportunity notifications generated from saved search criteria.



[What's in a Grant Opportunity on Grants.gov?](#)

Updated on April 27, 2018

Learn about the information that is included with every posting of a federal grant opportunity on Grants.gov.



[Intro to Applying on Grants.gov](#)

Updated on April 27, 2018

Learn how easy it is to apply for a federal grant using Grants.gov Workspace. This video serves as an introduction to the apply process.

Learn more about registering, searching, and applying for federal grant opportunities.

- [Recording of the SAMHSA Applicant Webinar \(39 minutes\)](#)
- [NOFO Applicant Webinar Presentation \(PDF | 7 MB\)](#)
- [Grants.gov Video Series](#)

For more information refer to:

<https://www.samhsa.gov/grants/applying>

- **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>.

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** <Http://www.hhs.gov/asfr/ogapa/aboutog/hhsgps107.pdf> - 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](#).
- **The Notice of Funding Opportunity (NOFO)**

APPLICABLE POLICIES & REGULATIONS (CONT'D.)

- **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
College & Universities	45 CFR Part 75, Subpart C and D	45 CFR Part 75, Subpart E	
Non-Profits		45 CFR Part 75, Subpart E	

FACTORS AFFECTING ALLOWABILITY OF COSTS

Proposed budgets must contain allowable, reasonable, and allocable costs, as defined under [45 CFR 75.403](#), [75.404](#), and [75.405](#).

- **Allowable** costs, unless otherwise authorized by program statute are necessary and reasonable for award performance and allowable under the cost principles.
- **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.
- **Allocable** costs can be charged to a federal award if the goods or services are chargeable in accordance with relative benefits received.

BUDGET NARRATIVE & JUSTIFICATION

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

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. This is to facilitate the determination of whether the proposed costs are allowable, reasonable, and allocable.
- An illustration of a budget and narrative justification is included in Appendix L of the NOFO.

SAMPLE BUDGET TEMPLATE

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

- Over the years, numerous recipients requested a template to present budget information. We heard you!!
- The budget template was created with extensive recipient consultation and input and designed to avoid all the common budget preparation pitfalls.
- The SAMHSA Budget Template includes a wealth of helpful tooltips and resources to assist and guide you with preparation of your budget.
- 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)

SAMPLE SF-424A (MATCH NOT REQUIRED)

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

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

**BUDGET INFORMATION -
Non-Construction Programs**

SECTION A - BUDGET SUMMARY

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

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 B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) TI-18-016 - Federal	(2)	(3)	(4)	
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
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Note:
Section A
Total
must equal
Section B
Total

SAMPLE SF-424A (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	
SECTION D - FORECASTED CASH NEEDS					
	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					
(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	
SECTION F - OTHER BUDGET INFORMATION					
21. Direct Charges:	22. Indirect Charges:				
23. Remarks:					

Section C is not applicable (match not required)

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

Section D is for the 1st federal year of funding only (match not required).

Show funds allocation per quarter.

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

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 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.

AVOIDING COMMON ISSUES WITH THE SF-424A

- **“SECTION D - FORECASTED CASH NEEDS”** column **“Total for 1st year”** line **“15. TOTAL”** **MUST EQUAL** **“SECTION A - BUDGET SUMMARY”** subsection **“New or Revised Budget”** column **“Total (g)”** line **“5. Totals”** amount.
- **“SECTION B – BUDGET CATEGORIES”** column **“Total (5)”** line **“K. TOTALS”** **MUST EQUAL** **“SECTION A - BUDGET SUMMARY”** subsection **“New or Revised Budget”** column **“Total (g)”** line **“5. Totals”** amount.
- The number of years indicated in **“SECTION E – BUDGET ESTIMATES OF FEDERAL FUNDS....”** subsection **“FUTURE FUNDING PERIODS (YEARS)”** **MUST** correlate with the number of years based on the “Start Date” and “End Date” in section **“17. Proposed Project”** on the SF 424. Enter data for the first budget period in Section D and enter future budget periods in Section E. Please refer to the Notice of Funding Opportunity (NOFO) for additional guidance.

KEY PERSONNEL

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

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 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.

FUNDING LIMITATIONS/RESTRICTIONS

Refer to the program specific Funding Restrictions/Limitations in section IV and the Standard Funding Restrictions in Appendix I of NOFO, as well as to [45 CFR Part 75](#), for applicable administrative requirements and cost principles.

The funding restrictions for this project are as follows:

- No more than 15 percent of the total grant 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 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.

FUNDING LIMITATIONS/RESTRICTIONS (CONT'D.)

Your proposed budget must adhere to the funding limitations/restrictions specified in Section IV-3 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. Refer to the sample in Appendix L (SAMHSA Budget Template -> Sample Budget – NON-MATCH) of your NOFO for an example of how this should be presented.

Recipients should maintain adequate documentation of which expenses correspond 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.

GOT QUESTIONS?

Program/eligibility questions?

Center for Substance Abuse Treatment
Division of Service Improvement
Substance Abuse and Mental Health Services
Administration
(240) 276-1609
TreatmentDrugCourts@samhsa.hhs.gov

Fiscal/budget related questions?

Office of Financial Resources, Division of
Grants Management, SAMHSA
(240) 276-1400
Email: FOACSAT@samhsa.hhs.gov

Review process/application status questions?

Office of Financial Resources, Division of Grant
Review, SAMHSA
(240) 276-2446
Email: Emily.chan@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 6 for SAMHSA Grantees)
Hours: Mon-Fri, 7 a.m. to 8 p.m. EST
(closed on federal holidays)