Pre-Award Guide for Applicants

USDA Forest Service
Office of Grants & Agreements
Access Storefront

COMMUNITY WILDFIRE DEFENSE GRANT (CWDG)

FUNDING OPPORTUNTIES:
USDA-FS-2022-CWDG-NEMW
USDA-FS-2022-CWDG-SGSF
USDA-FS-2022-CWDG-CWSF
USDA-FS-2022-CWDG-TRIBES

This guide addresses high level and routine components of a grant application. It does not replace requirements outlined in the Notice of Funding Opportunity or Detailed Instructions required for any funding opportunity. The guide targets new or infrequent applicants to the USDA Forest Service but is available to all applicants for use. For general assistance or inquiries on the CWDG funding opportunity, contact Access StoreFront at accessga@usda.gov.

Table of Contents

Tip

You can press **Ctrl** key to display the clicking hand, then click at the content to jump to the relative page.

To find a keyword, go to "Home" tab, in the "Editing" group, select **Find**. Type the word you'd like to find, and it will be highlighted in your document.

Competitive Application

General Tips

Read the *entire* grant application guide and follow instructions carefully.

- Application requirements vary across programs, so look closely at the Notice of Funding Opportunity (NOFO) for each specific grant program to ensure that you are addressing all the requirements and criteria for the grant program in question.
- Carefully review the scoring criteria and make sure to address each of those criteria in your proposal
- Submit a reasonable budget based on realistic costs. Always double check your budget math. Refer to the Code of Federal Regulations on cost principles when needed: [2 CRF 200 Subpart E.]
- Be sure to include any additional forms or attachments that are required. Submit work samples that reflect your ability to carry out the grant project proposed.
- Pay attention to deadlines – these are usually inflexible and if you submit your application past the deadline date, it will not be considered. Try to submit early.
- When writing your proposal, be clear and concise, establish your major points, and avoid unnecessary complexity. These points are the primary items on which the application will be evaluated.
- If provided, use the samples and checklists included in the application.
- Separate fact from opinion.

Sections of a Grant Application

Grant applications are typically comprised of several sections, as outlined below. Know what information you need to include for each section.

Project Introduction

This section is similar to an abstract and is often written after most, if not all, of the proposal is completed. It should clearly explain what you are using funds for and should be written in a way so that any reader can understand quickly and clearly what the project will deliver.

Project Justification

In this section, you should define and explain the problem that your project will attempt to address.

Some questions to answer:

- Why is it critical to address the problem now?
- What plans, studies, and data are available to identify or quantify the need?
- How will the defined population be impacted or different when the project is completed?
- What documented proof/evidence is available to support the need for your project?

- Who will your project serve?
- Are there any special circumstances to consider about your defined area/population?
- What are your organization's needs?

Project Objectives

The objectives of your project should mirror what you are using the grant funds for in your project. Note, there is a difference between goals and objectives – goals are not measurable, whereas objectives are. Objectives are performance-related, so make sure your project objectives are realistic – they will become the criteria your project is evaluated by if you are selected for funding.

Project Timeline/Schedule

In this section, you should discuss:

- How the project will be managed by your organization;
- How project services will be delivered, and
- Who will be in charge.

Include the planned start date, activity, responsible party, completion date, milestones, and deliverables/products. You should only cover those steps/tasks that will be supported by grant funding. The schedule should be detailed and clear enough that it can give the reviewer a general understanding of what the project involves.

Project Budget

- Budget Narrative vs Budget Forms. Your budget narrative and your budget provide similar information in two different, but important ways. One lists the expenses and income while the other is a narrative description that details what is found in the budget form. The Budget narrative gives context to the information found in the form.
- Costs and project elements must be well-defined—explain what costs are associated with each element and what portion of the costs will be covered by each of the funding sources.
- Check the application directions or ask the grant coordinator to determine how the budget should be organized (usually in columnar form according to general accounting principles).
- Include all costs associated with capital and non-capital expenditures and all assumed in-kind services, volunteer efforts, and indirect costs.
- Only include items covered by the grant funds—do not include a miscellaneous or contingency category.
- Don't forget that this project will take place in the future, so budget numbers should account for inflation at the time of expenditure.
- Like the project timeline, the project budget should provide enough detail that the reviewer can gain a general understanding of what the project entails.

The Importance of Additional Support

Engage Community Support

Community support is vital for a successful project. Many grant programs require a local funding match and/or community engagement in the project's design and execution. The stronger the local support for a project, the easier it will be to secure matching funds, letters of support, and in-kind donations. Once the proposal summary is developed, seek out academic, political, and professional individuals or organizations, as well as community members or groups, that may be interested in your proposal. Obtain their support in writing, and then involve these individuals and organizations in project input.

Contact the grant coordinator as well as your district/state/regional representative (depending on the funding source). They can help you determine how well the grant program will work for your project and can provide you with technical assistance and additional guidance in the application process. Some competitions provide pre-proposal/application assistance. This is also specified in the announcement. Subscribe to stay updated on the status of your application.

Assemble a Grant Writing Team

While this is not always possible, it can be helpful to assemble a team to assist with grant writing. Examples of possible team members include:

- Senior-level management (support and sign grant applications)
- The project manager (who is the primary source of project-related information)
- A grant writer
- An editor (otherwise unaffiliated with the project so that they can provide an independent assessment of how well the application presents the required information); and
- Finance expert(s) (to help develop a good budget).

Depending on the size, capacity, and structure of your organization, it may not be feasible to assemble a team dedicated to grant application writing. It is not a requirement for a successful grant application but can help ease the process of the grant application preparation, content, submission and the like.

Grant Application Checklist

Use the checklist below to make sure your application is well written, contains all the necessary supporting documents, and meets the grant criteria. See if you answer 'YES' to everything above. However, if you have answered 'NO' to any items, you should follow up on these missing items before submitting your application.

1.**Guidelines and documents:**
▢ YES ▢ NO – I have read all documents and know the aim of the grant program, eligibility criteria, and closing date and time.
2. **Application form:**
▢ YES ▢ NO – I have used the correct application form and followed the process outlined in the grant guidelines.
3.**Checked my idea:**
▢ YES ▢ NO – My proposal is strong and aligns with the aim of the grant.
4. **Considered my audience:**
▢ YES ▢ NO – I have written my grant application assuming the assessor knows nothing about my business/organization or the project.
5. **Language and tone:**
▢ YES ▢ NO – I have used simple, positive business language (and included no jargon, vague, speculative, or negative wording).
6. **Concise:**
▢ YES ▢ NO – My answers are concise and within the required word count.
7. **Targeted answers:**
▢ YES ▢ NO – I have not duplicated my answers and all sections have been completed.
8. **Budget:**
▢ YES ▢ NO – I have outlined my project budget as required in the guidelines.
9. **Headings:**
▢ YES ▢ NO – I've included useful headings so readers can skim the content.
10. **Keywords:**
▢ YES ▢ NO – I've included the same keywords used as in the grant guidelines and assessment criteria.
11. **Formatting:**
▢ YES ▢ NO – The consistent formatting applied and answers are in the same sequence as the application form (if applicable).
12. **Reviewed:**
▢ YES ▢ NO – I have had my application thoroughly reviewed by 2 or more people.
13. **Proofread:**
▢ YES ▢ NO – I have had my application proofread by 2 or more people.
14. **Final check:**
▢ YES ▢ NO – All information has been provided to support the application as outlined in the guidelines.

System for Award Management (SAM)

General

Sam.gov is an official website for U.S government. All entities must register with SAM in order to conduct business with the federal government. On April 4, 2022, the unique entity identifier used across the federal government changed from the DUNS Number to the Unique Entity ID (UEI). Once you go to this website for the first time, you will see a window pops up below:

SAM.GOV®

You have reached SAM.gov, an official website of the U.S. government. There is no cost to use this site.

The unique entity identifier used in SAM.gov has changed.

On **April 4, 2022**, the unique entity identifier used across the federal government changed from the DUNS Number to the Unique Entity ID (generated by SAM.gov).

- The Unique Entity ID is a 12-character alphanumeric ID assigned to an entity by SAM.gov.
- As part of this transition, the DUNS Number has been removed from SAM.gov.
- Entity registration, searching, and data entry in SAM.gov now require use of the new Unique Entity ID.
- Existing registered entities can find their Unique Entity ID by following the steps here.
- New entities can get their Unique Entity ID at SAM.gov and, if required, complete an entity registration.

? I manage an entity. What do I need to do?

For more information about this transition, visit SAM.gov or the Federal Service Desk, FSD.gov. You can search for help at FSD any time or request help from an FSD agent Monday–Friday 8 a.m. to 8 p.m. ET.

Additionally, you will see all announcements and alerts posted on its homepage. It is important to review them. For example, the latest alert below addresses the delay of validation applicants' information. Therefore, it is recommended that you **register very early on to avoid delays**. This link provides FAQ to validating your entity.

Entity Validation Delays Hide Details
Jul 5, 2022
Due to high demand, entity legal business name and address validation tickets are taking longer than expected to process.

We are working on tickets in the order received. You can find resources related to this process here. Please do not create multiple incidents for the same request.

Registration and Validation

- Register/Renew your registration early. You will need to register SAM to do business with the U.S federal government. Every year you will need to update and renew your registration. If your SAM registration expires, there will be a delay in receiving funding or adding new funding through a modification.

- Gather Up Your Basic Information. Before you get started with SAM registration, you will need to know some important information. For instance, you will need your company tax ID number, which should be listed on tax forms. You also will need the routing number and account number for your business bank account, as payments to you will be made through SAM so this info is stored in your SAM account. You also might need to know your North American Industry Classification System Codes if you will be applying for Contracting. These codes identify the specific goods or services (or both) that your company provides.

- Tax ID and Physical Address. Make sure to use the Tax ID number that you have with the federal government. Use the same name as you register with the Internal Revenue Service (IRS). Once you registered, you can add another name as "doing business as" inside of SAM. Use the physical addresses to register for your UEI and have address proof ready to show (i.e., lease) if being requested by SAM.gov for validation.

- Entity Registration Checklist: See checklist link to help you prepare your registration. If you are applying for Financial Assistance award only, click on the 2nd link which will get you straight to the checklist.

Prepare for Entity Registration in SAM.gov

SAM.gov is an official website of the United States government. SAM.gov is FREE to use. There is no charge to get a Unique Entity ID, register your entity, and maintain your entity registration at SAM.gov.

What can you do with this guide?
The questionnaires and checklists here will help you gather the information you need and prepare to answer the questions in your entity registration.

All Awards registration allows you to bid on contracts and other procurements, as well as apply for financial assistance. Look for the icon on the left to submit an All Awards registration.

Jump to All Awards entity registration questionnaires and checklists

Financial Assistance Awards Only registration allows you to apply for financial assistance, or grants and loans, only. Look for the icon on the left to submit a Financial Assistance Only registration.

Jump to Financial Assistance Awards Only entity registration questionnaires and checklists

- Socio-Economic Entity: Under General information, make sure that you click all that applies to your organization, especially if you qualify under socio-economic categories, Native-

American entity, or Disadvantaged business category. This is important as some grants have set asides if you qualify under this category. Visit https://www.sba.gov/ to learn more about these programs.

General Information

- ☐ Country of Incorporation
- ☐ State of Incorporation (U.S. entities only)
- ☐ Company Security Clearance (optional)
- ☐ Highest Employee Security Clearance Level (optional)
- ☐ Institution Type (e.g., foundation, hospital, educational, if applicable)
- ☐ Disadvantaged Business Enterprise (must be certified by a federal agency)
- ☐ Native American Entity Type (if applicable)
- ☐ Organization Factors (e.g., S corporation, LLC, foreign-owned)
- ☐ Entity Structure (e.g., Corporate Entity-Not Tax Exempt, Corporate Entity-Tax Exempt Proprietorship)
- ☐ Profit Structure (e.g., for-profit, non-profit)
- ☐ Socio-economic Categories (e.g., veteran-owned, minority-owned)

- Two or more administrators for your organization. It is recommended to have multiple people who can renew and update your SAM registration. If you lose access to the email that has the access to SAM, you will have to create a new account and submit a notarized letter to SAM granting you access again. If you leave the organization, the new person will have to go through the same process of submitting a notarized letter and gaining access to the organization's SAM. This can lead to delays in receiving your funding related to a grant or agreement. A backup person from your organization can go into SAM and give that access immediately removing the delay.

- Review twice! Double check everything and make sure it matches your documentation exactly when setting your SAM account up for the first time or for SAM recertification process. Any information entered incorrectly will create a delay in the process. During times of high volume, it may add several weeks to the time it takes to register your entity.

Workspace

When applying on grants.gov, you will need a "Workspace". Go here for a Workspace overview. For grants.gov online help, go here and you can search for specific areas for assistance. For more information on CWDG NOFO, please visit Forest Service website here and on grants.gov.

General

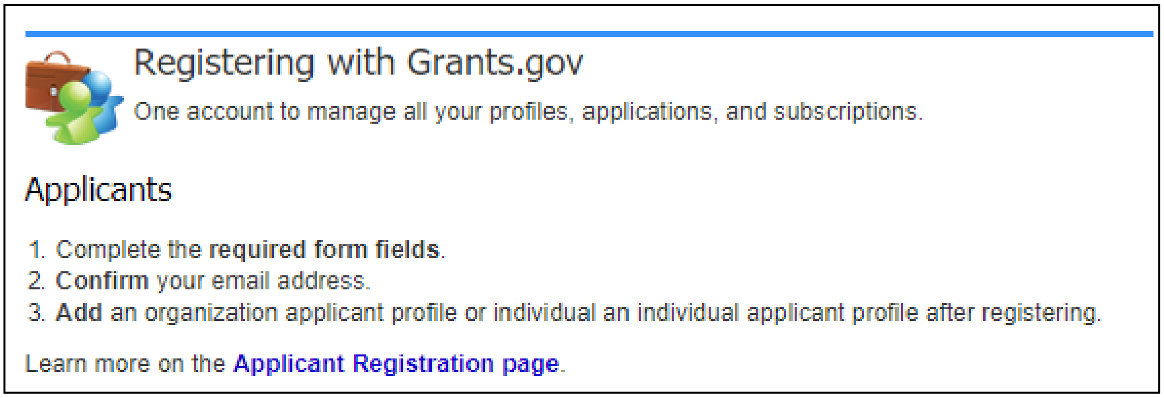
- Some agencies may have other submission portal besides grants.gov; make sure to read carefully in the NOFO to ensure you have the correct submission portal.
- Files cannot exceed 200MB.
- Do not use the Adobe attachment function (the paper clip in the taskbar) to upload files. You must use the in-form "Add Attachment" option. Not using the in-form options will cause errors.
- Disable pop-up blockers for the Grants.gov site. Some confirmation boxes appear in pop-up windows.
- Available and required forms vary by FOA *and* agency. *Always read the application instructions carefully*.
- Like the Adobe Legacy forms, completing the SF424 R&R form will populate some fields in the rest of the package.
- Individual Applicants: If you are registered in Grants.gov and only have an individual profile (i.e., not applying on behalf of an organization), the Applicant Management section does not apply to you. Review the Grants.gov Variations for Individual Applicants help article for more information.

Access and Ownership

- You can only create a workspace if you have a Grants.gov account with the "Manage Workspace" role.
- The person who creates the workspace is workspace owner and can grant other users access to the workspace.
- You do NOT need an account to search for and download funding opportunities.

Creating a Workspace

- You must have a Grants.gov account to create and be added as a participant on workspaces. Get set up here: https://www.grants.gov/web/grants/applicants/registration.html.



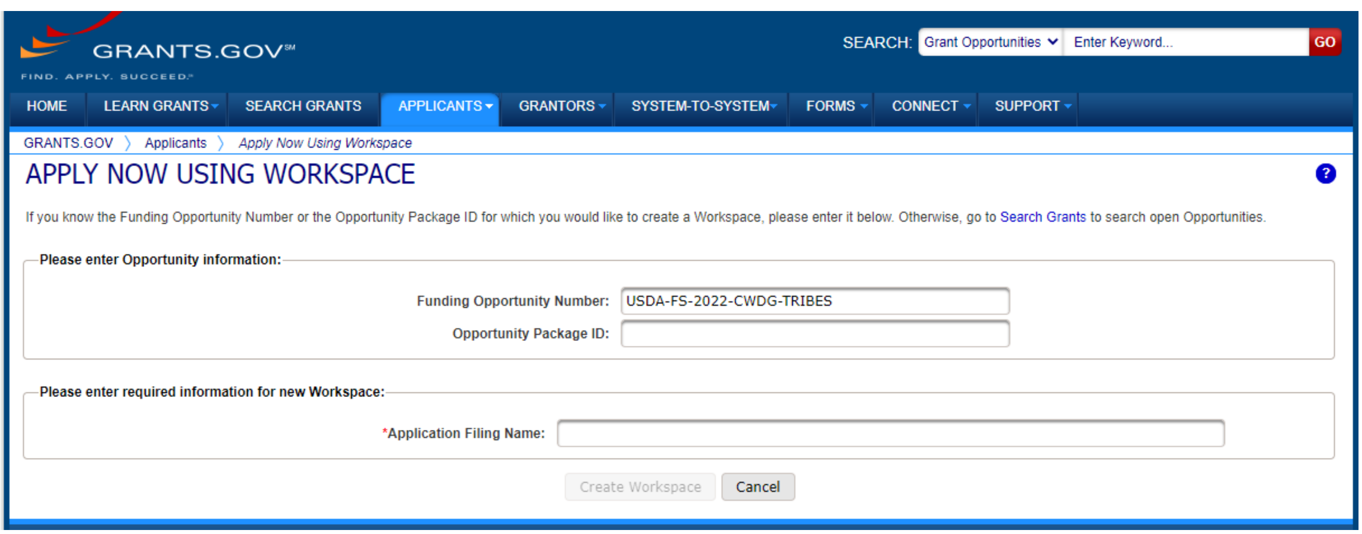
- You need an **ORGANIZATION APPLICANT** account.
- How to register as an organization: [Organization Registration | GRANTS.GOV]
- You can complete forms online (web forms) or download forms to complete offline and upload later.
- You can run a check on each page for errors.
- Each question/section links to help documents for that question.

Overview Walkthrough

Please note below is not intended to be a step-by- step walkthrough. It highlights a general overview of creating workspace and provide helpful tips along the way. Please visit grants.gov for Workspace instructions.

Main Menu

You must be logged in to Grants.gov to create a workspace. After you log in you, click on "Applicants" tab Apply Now.



- Select "**Create Workspace** "to create a new workspace OR "**Manage Workspace**" to access an existing workspace.

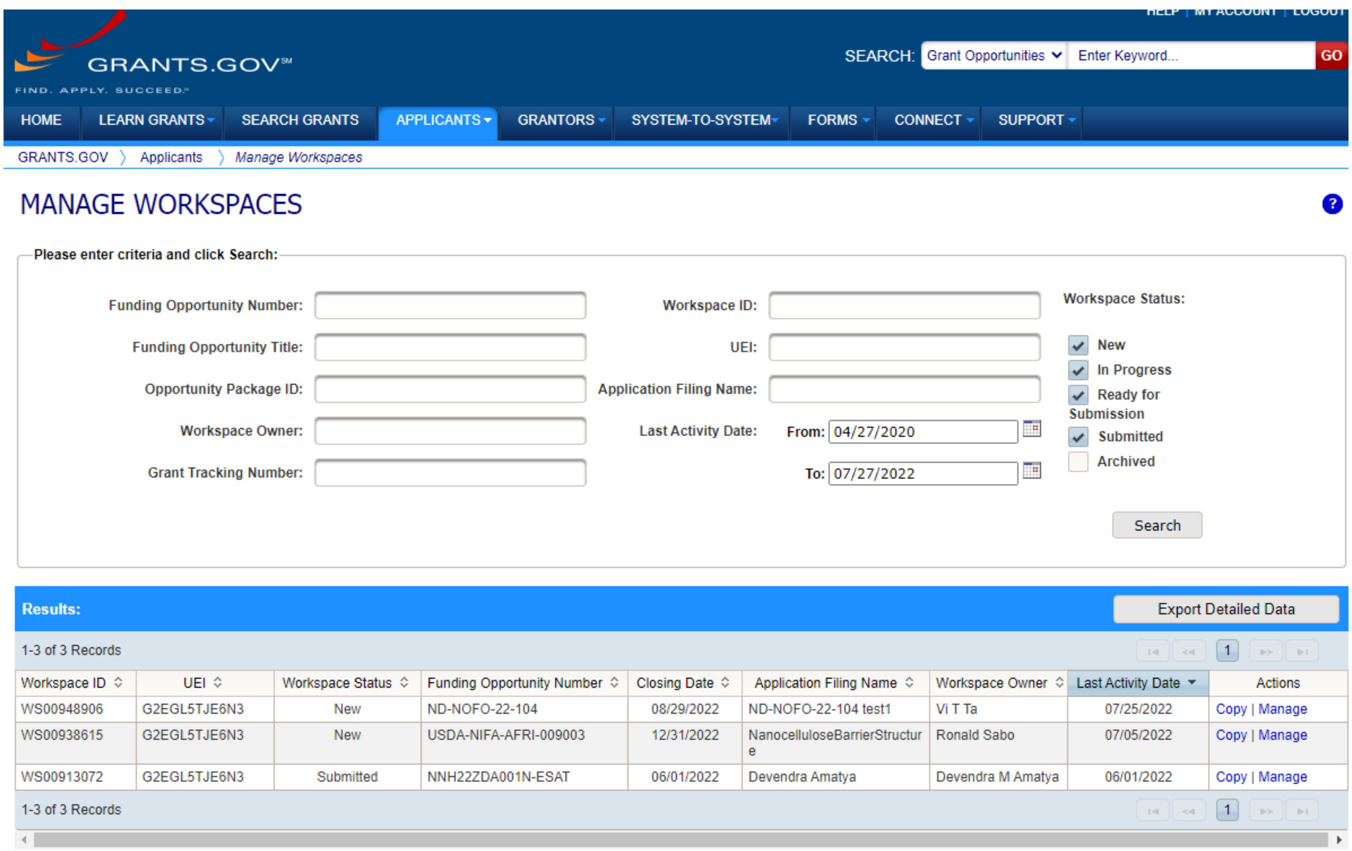
- Enter the Notice of Funding Opportunity (NOFO) number or the package ID: For example, USDA-FS-2022-CWDG-NEMW or USDA-FS-2022-CWDG-TRIBES. All NOFO have package ID that are available when you search Grants.gov for opportunities.
- Enter an Application Filing Name. This is a required field, limited to 240 characters. This does not need to be the grant title, but it cannot be left blank. Suggestion: Keep it brief and descriptive, so that it is easier to locate later.
- Click the "Create Workspace" button to launch the Manage Workspace Page.

Managing Workspaces

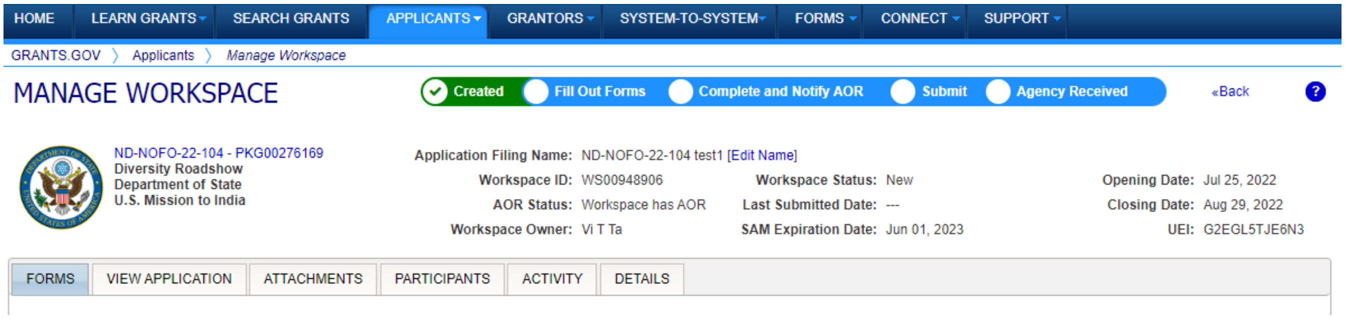
Note the plural – this relates to all your created workspaces, not a specific one. The Manage Workspace page is the hub of all actions and activity for the workspace. You will download and select forms to complete, grant workspace access to the other users (participants), preview and validate the application from this screen

Search by any of the criteria below to find workspaces where you are the workspace owner or a participant. The example below is by "last activity date". Select the form you want to access from the Actions column (last on the right).

- **Copy**: Use to copy the workspace to use for another application.
- **Manage**: Use to open an "In Progress" workspace.



Progress Tracker



The top section of the Manage Workspace screen has a helpful bar that tracks your progress.

- Green check: Indicates what you've completed so far.
- Red ellipses: Indicates your current progress—where you are in the completion and submission process.
- Blue sections: Indicates things that you still need to complete.
- Header/Opportunity Information. Beneath the tracker bar is a section with the information about the NOFO (such as the title, opportunity number and dates), it shows your unique workspace ID (*WS00948906*) and identifies the workspace owner.
- Navigation Tabs. The available tabs will vary by agency. For most submissions, you'll see FORMS, VIEW APPLICATION, ATTACHMENTS, PARTICIPANTS, ACTIVITY, DETAILS.
- Application Package Forms. The rest of the page is where you will add forms to and complete the forms for the application. A series of boxes on the left lists the forms, which you can check or uncheck to include or remove them from the proposal.

Completing the Forms

The process of completing the workspace forms is not significantly different from completing the Legacy Adobe package. Below is information to help you navigate these pages and a few things that you need to be aware of.

Application Package Forms - Users are encouraged to follow antivirus best practices when Downloading Instructions and Forms: Download Instructions »

Include in Package	Form Name (Click to Edit)	Requirement	Form Status	Last Updated Date/Time	Locked By	Actions
☑	Application for Federal Assistance (SF-424) [V4.0]	Mandatory	In Progress [Locked]	---	Vi T Ta	Unlock | Download | Upload | Reuse | Webform
☑	Budget Information for Non-Construction Programs (SF-424A) [V1.0]	Mandatory	---	---	---	Lock | Download | Upload | Reuse | Webform
☑	Assurances for Non-Construction Programs (SF-424B) [V1.1] READ-ONLY	Mandatory	---	---	---	Lock | Download | Upload | Reuse | Webform
☑	Budget Narrative Attachment Form [V1.2]	Mandatory	---	---	---	Lock | Download | Upload | Reuse | Webform
☑	Project Narrative Attachment Form [V1.2]	Mandatory	---	---	---	Lock | Download | Upload | Reuse | Webform
☐	Disclosure of Lobbying Activities (SF-LLL) [V2.0]	Optional	---	---	---	Lock | Download | Upload | Reuse | Webform
☐	Attachments [V1.2]	Optional	---	---	---	Lock | Download | Upload | Reuse | Webform

- Include In Package: the first column has a list of boxes you can check or uncheck to include or remove an optional form set from the application.
- Form Name: Clicking on the Form Name, opens a preview window of the form.
- Requirement: Mandatory forms are listed first, followed by the optional forms.
- Form Status:

  [---]: A form that has not been accessed yet.

[In Progress]: A form that has been accessed, but the data entered does not pass the validation check.

[Passed]: A completed form that has completed (passed) they system validation check.

Last Update Date/Time: This shows the last time a section was updated.

Locked By: This is blank unless the listed user has locked the form, in which case it will show who locked it.

Actions: you will select from several different options to enter information into your application.

- Lock: use this to prevent a form from being updated while someone is using it. The system prompts you to lock or "Unlock" the form.
- Download: This allows to you download a PDF of the form to your workstation for completion offline at your convenience or send to someone else to complete. After completing a form offline, use the "Upload" function to add the completed form to the application. These forms are similar to the Legacy Adobe forms.
- Reuse: You'll be able to use this option once you have completed a similar form in another workspace. You can reuse the information from an existing form in a previous workspace. You are asked to confirm that you want to reuse a form, and then are taken to the "Reuse Workspace Form" to search for the form you want to reuse. Not available for all forms. The "Reuse" search results show the application filing name, workspace status, FOA, the date of the last update and a preview option. Once you select the form to reuse, it is imported to your current workspace, replacing the blank form with and it will update that form's status to PASSED.

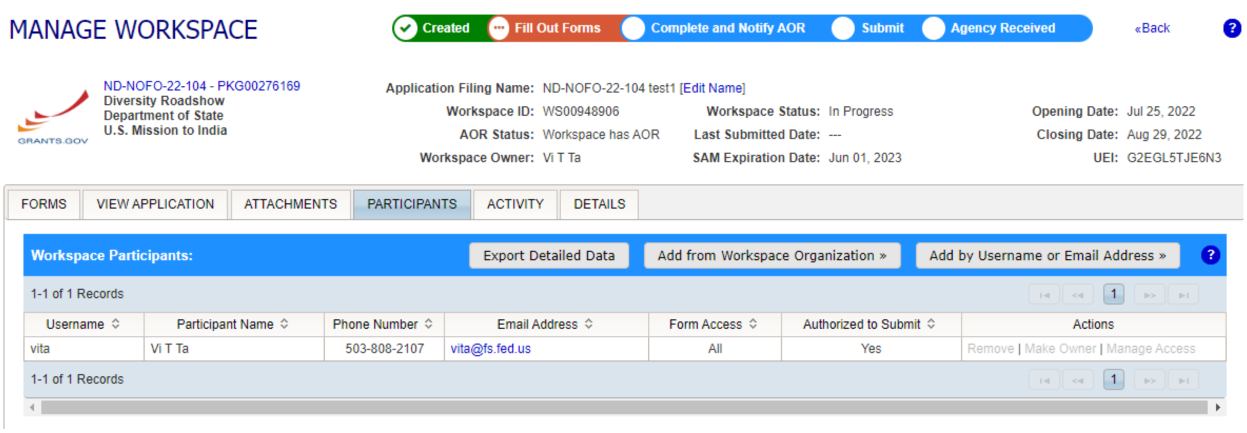
Webform: This is an enhanced online interface. Use the webform option if you need to tweak the information in the form.

- Hovering over a field will give you information or instructions about completing that field.
- If enter invalid information in a field, it is highlighted yellow and a red error notation appears.
- You can check for errors as you work. The errors appear at the top of the page with a link to the field that has an error.
- There is an auto save feature (every five minutes), but you should save manually after updating a page.
- When someone is editing a form, it is locked to other users. When you exit a form the system asks if you want to unlock the form (releasing it for another use to edit) or keep the form locked (if you still need to make changes and do not want someone to undo what you've done.) when a form is locked, the Locked by field will let you know who to contact if you need to make changes.
- When uploading an attachment, Workspace scans for viruses and file name conventions.

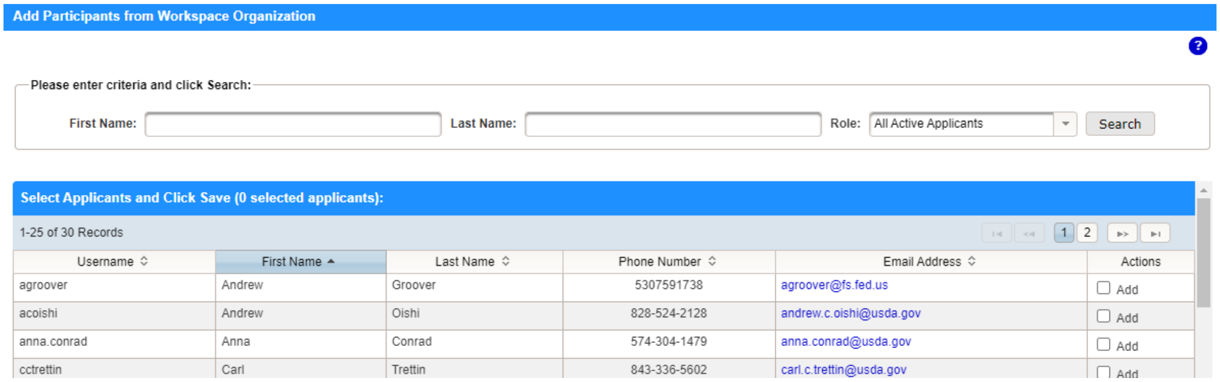
Submitting Your Application

- Only the AOR (Authorized Organization Representative) can submit applications. Contact your organization for a list of your AORs. If you are an individual, see applicant registration. To learn more about Grants.gov roles & privileges, visit here.
- When you click "Sign and Submit," you are prompted for your Grants.gov password, not your Commons password. Upon submission, you'll receive the Grants.gov confirmation emails, as you would for the Legacy packages.
- After submitting, all edit options are disabled.
- The Re-open option is available for the workspace owner and the AOR after submission but should not be used unless by request of the AOR.
- Consult your AOR official who will work with you on the Changed/Corrected application about what steps need to be taken in Workspace.
- Each time you complete a form, check it for errors and save BEFORE closing it.

Participants Tab: From this tab, you will be able to: (1) add Participants to your workspace, (2) remove users from your workspace, (3) manage what areas of your workspaces, participants can access, and (4) transfer workspace ownership to other users with the workspace owner role.



- Add participant by username or email address.
- Add participant from workspace organization by their first and last name.
- Adding a participant, grants them access to All Forms including Budget, by default. You can limit access to Non-Budget forms and Sub-form(s) only. If you choose to limit someone's access to Sub-forms, the available Sub-forms options are shown.
- NOTE: Both the requester and the user being added as a participants receive an email confirmation once a new user is added to the workspace.



Activity tab: This lists every action taken on the form by every user.

Details tab: you can track the submission. This will be blank until you have submitted the application.

Preview Grantor Validation: You can run agency validation checks. It sends the workspace to the agency system to confirm whether the application meets validation checks or not. The page doesn’t automatically update. Refresh the page to get the results of the validation check in a pop-up window.

Budget

As you begin to develop a budget for your grant application and input the relevant costs down on paper, many questions may arise. Your best resources for answering these questions are the grants or sponsored programs office within your own institution, your administrative officials, and/or your peers.

If you are an individual applicant, there are online resources to guide you while you are developing your budget. If you have cost-related questions (i.e., what is allowable), Uniform Guidance is a "government-wide framework for grants management". It is an authoritative set of rules and requirements for Federal awards. Visit Code of Federal Regulations (CFR) – Chapter II, Part 200 covers Grants and Agreements. You will see Subpart A-F; Subpart E addresses cost principles that might be beneficial to review while drafting your budget proposal.

Matching/Cost-share

There are two kinds of matching/cost-share: cash and third-party in-kind.

1. Cash: includes cash spent for project-related costs. The allowable cash match must include costs that are necessary, reasonable, and allowable under the federal program.

   Matching and cost share funds have the same restrictions as federal funds. These funds must follow the same allowable and unallowable guidelines in their federal award. If, for example, a conference is unallowable under the grant award that has matching requirements, then grantees would not be able to use the matching funds instead. The expense must be allowable with federal funds for it to be allowable with matching or cost share funds.

2. Third Party In-Kind: this includes, but is not limited to, the valuation of non-cash contributions provided by a third party. An in-kind match may be in the form of services, supplies, real property, and equipment. The value of the service may be used for the matching requirements, if the services are necessary, reasonable, and allowable under that federal program. Grantees are allowed to use unrecovered indirect costs for matching or cost sharing requirements; however, this requires prior approval of the federal awarding agency.

   For third-party in-kind matching—such as supplies, equipment, or space—the value must not exceed the fair market value at the time of the donation.

   For volunteer services, the rates must be consistent with the rates normally paid for similar work in the organization. If an employee from another organization conducts services free of charge, the services should be valued at that employee's regular rate of pay, in addition to their fringe benefits and allowable indirect costs. There are online resources to help you determine the value of volunteer time, such as: https://independentsector.org/resource/value-of-volunteer-time/. It is important to maintain a record for tracking and reporting volunteer time and services.

   Grantees are required to maintain records, which clearly show the source, amount, and timing for all matched contributions. While grantees are not required to submit their supporting documentation to the Department of Justice, their records must be available in the event of an audit or site visit.

Direct vs. Indirect Cost

Understanding direct costs and indirect costs is important for properly tracking your organization's expenses. Knowing the difference between the types of costs will help you to prepare a competitive budget proposal and you will have a better grasp on your accounting, thus better equipped to plan.

In cases of government grants or other forms of external funding, identifying direct and indirect costs becomes extra important. Grant rules are often strict about what constitutes a direct or an indirect cost and may allocate a specific amount of funding to each classification.

Often, funding for a specific project will largely support direct costs. Certain government agencies might allow you to explain why indirect costs should be funded, too, but the decision to grant funding is at their discretion.

When a company accepts government funds, the funding agency may also have several strict mandates in place regarding the maximum indirect cost rate and which expenses qualify as indirect costs.

Direct Costs	**Indirect Costs**
If the cost can be identified specifically with a particular cost objective such as a grant, contract, project, function, or activity, then it is a direct cost	Costs of an organization that cannot readily be assigned to a particular project but are necessary to the operation of the organization and the performance of the project
Examples: raw material, direct labor, fuel	Examples: operating and maintaining facilities, depreciation, and administrative salaries
Highly variable mainly due to market factors	Relatively stable
Direct costs affect the products/services prices, and are thus calculated per project or per item	Indirect costs affect the whole business and are thus calculated monthly or annually

Contractual costs are those services carried out by an individual or organization, other than the applicant, in the form of a procurement relationship. The costs a contractor, including an individual consultant, incurs for travel are included in the contractual line item of the budget.

The budget justification should address each of major cost categories (salaries, fringe benefits, equipment, travel, supplies, other direct costs, and indirect costs), as well as any additional categories required by the sponsor.

Fringe benefits include but are not limited to the cost of leave, employee insurance, pensions, and unemployment benefit plans. The budget narrative should identify the applicant's fringe benefit rate. The applicant should not combine the fringe benefit costs with direct salaries and wages in the personnel category.

NICRA

To be reimbursed for indirect costs, you must first establish an appropriate negotiated indirect cost rate agreement (NICRA). To do this, prepare an indirect cost rate proposal and submit it to the cognizant federal agency. The cognizant federal agency is generally determined based on the preponderance of federal dollars you receive.

The term “de minimis rate” refers to the rate that is available to certain recipients (and certain subrecipients, which is 10% of “modified total direct costs” (MTDC). This is specifically defined in 2 CFR 200.68. This definition must be followed. If your indirect cost rate is over 10%, you will need a NICRA with your cognizant agency, which is the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans and indirect cost proposals on behalf of all Federal agencies.

All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award)

If the Forest Service (FS) is your cognizant Agency and you need to obtain a NICRA, please visit FS Resource Audit branch (RAB) Audit and Assurance Staff | US Forest Service (usda.gov). Refer to the Appendix for the FS NICRA application that you may be required to submit. Please contact the RAB before filling out the form below.

Financial Capability

This document does not address all possible circumstances that need to be considered when establishing internal controls or assessing risk. Each applicant is responsible for reviewing their practices and processes to determine where risks exist and where and how controls can be established to mitigate them, and also complying with possible audits.

Grantees need adequate financial management systems to ensure that grants are used for intended purposes and in accordance with regulations. A capability assessment ensures that an applicant has adequate financial systems and enables awarding agencies to decide whether to award the grant, and whether conditions should be added. Assessments of grant applicant capability provide management with confidence that grantees have, or will have, the required financial systems and allow management to plan the level of grantee oversight.

The Forest Service policy requires a pre-award evaluation of the administrative and programmatic capabilities of applicants. Applicants are required to answer questions regarding financial management systems, property, and procurement standards, assigned personnel, and travel policies. Below are the 3 areas to be evaluated. Refer to the Appendix for the Forest Service Form 1500-22 Financial Capability Questionnaire.

Financial Management System Standards

Recipients are required to meet the standards and requirements for financial management systems set forth or referenced in 2 CFR Part 200.302, as applicable. The standards and requirements for a financial management system are essential to the grant relationship.

Recipients must have in place accounting and internal control systems that provide for appropriate monitoring of grant accounts to ensure that obligations and expenditures are reasonable, allocable, and allowable. **Internal controls** in accounting are procedures that are put in place within an organization to ensure business is carried out in an orderly, effective, and accurate manner. In addition, the systems must be able to identify large unobligated balances, accelerated expenditures, inappropriate cost transfers, and other inappropriate obligation and expenditure of funds.

Property Management System Standards

Generally, recipients may use their own property management policies and procedures for property purchased, constructed, or fabricated as a direct cost provided they observe the regulatory requirements in 2 CFR Parts 200.310 through 200.316, as applicable. State governments will use, manage, and dispose of equipment acquired under a grant in accordance with state laws and procedures as specified in.

Procurement System Standards and Requirements

Recipients may acquire a variety of goods or services in connection with a grant-supported project, ranging from those that are routinely purchased goods or services to those that involve substantive programmatic work. States may follow the same policies and procedures they use for procurements from non-Federal funds and ensure that every purchase order or other contract includes any clauses required by 2 CFR Part 200.327. All other recipients must follow the requirements in 2 CFR Part 200.317 through 200.327 and the purchase of goods or services through contracts under grants, as applicable.

Equipment

Equipment can only be purchased with Federal funds with written approval of Federal Awarding agency (2 CFR 200.439). Instructions for how to handle equipment purchased can be found in 2 CFR 200.313. In addition, review the NOFO carefully to address any additional equipment requirements from the awarding agency. Below is a synopsis to give you a broad understanding, it is recommended to carefully review the entire equipment section referenced in 2 CFR 200.

- Must get written prior approval to purchase
- The Title will Vest upon acquisition with the Non-Federal entity
- The equipment must be properly used and disposed of.
- Equipment must be used in the program or project for which it was acquired.
- Very Detailed records must be kept of the Equipment and damage, or loss must be investigated.
- Must be maintained
- When no longer needed the equipment must be disposed of according to awarding agency.

See Appendix for the Forest Service Equipment Justification & Certification Statement form.

Appendix

Financial Capability FS-1500-22

USDA Forest Service

OMB 0596-0217
FS-1500-22

FINANCIAL CAPABILITY QUESTIONNAIRE FISCAL YEAR:		
Adequate accounting systems should meet the following criteria as outlined in the Office of Management and Budget's (OMB) Circular of Uniform Administrative Requirements, Cost Principles, and Audit Requirements found in 2 CFR Part 200, as implemented by USDA regulations 2 CFR Part 400. (1) Accounting records should provide information needed to adequately identify the receipt of funds under each grant awarded and the expenditure of funds for each grant. (2) Entries in accounting records should refer to subsidiary records and/or documentation which support the entry and which can be readily located. (3) The accounting system should provide accurate and current financial reporting information. (4) The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.		
APPLICANT ORGANIZATIONAL INFORMATION		
1. Name of Organization and Address:		
2. Authorized Representative's Name and Title:		
3. Phone: - - ext.	4. Fax: - -	5. Email:
6. Year Established:	7. Employer Identification Number (EIN): -	8. DUNS Number: - -
9. Type of Organization:		
10. Approximate Number of Employees: Full Time (Paid): Full Time (Volunteer):		Part Time (Paid): Part Time (Volunteer):
FEDERAL AUDIT DATA		
11. Have you been audited by a Federal agency?: ☐ Yes ☐ No If yes, please indicate the type: ☐ OMB A-133 Single Audit (required of institutions that annually expend over $750,000 in federal funds ☐ Incurred Cost ☐ Accounting System ☐ Timekeeping		
12. Date of Last Federal Audit/Review *(m/d/yyyy)*:		Audit Agency/Firm:
If findings are reported, explain:		
FINANCIAL STATEMENT AUDIT DATA		
13. Date of Last Financial Statement Audit:		Fiscal Period Audited:
Audit Firm:		
Auditor's Opinion on Financial Statement:	☐ Unqualified Opinion	☐ Qualified, Disclaimer or Adverse Opinions
If other than unqualified, state reason:		

If you have not had an audit completed in the last two years, please submit a copy of your most recent tax forms (990 for non-profits). If you do not have a current tax form, please explain:	
ACCOUNTING SYSTEM	
14. Has any Government Agency rendered an official written opinion concerning the adequacy of the accounting system for the collection, identification and allocation of costs under Federal contracts/grants? ☐ Yes ☐ No	
15. If yes, provide name and address of Agency performing review:	**Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc.**
16. Which of the following best describes your accounting system: ☐ Manual ☐ Automated ☐ Combination	
17. Does the accounting system identify the receipt and expenditure of program funds separately for each grant?	☐ Yes ☐ No ☐ Not Sure
18. Does the accounting system provide for the recording of expenditures for each grant/contract by budget cost categories shown in the approved budget?	☐ Yes ☐ No ☐ Not Sure
19. Does the accounting system provide for the recording of cost sharing or match for each grant? Can you ensure that documentation is available to support recorded match or cost share?	☐ Yes ☐ No ☐ Not Sure
20. Are time distribution records maintained for each employee that specifically identify effort charged to a particular grant or cost objective?	☐ Yes ☐ No ☐ Not Sure
21. Does the accounting/financial system include budgetary controls to preclude incurring obligations or costs in excess of total funds available for a grant?	☐ Yes ☐ No ☐ Not Sure
22. Does the accounting/financial system include budgetary controls to preclude incurring obligations or costs in excess of total funds available for a budget cost category (e.g. Personnel, Travel, etc.)?	☐ Yes ☐ No ☐ Not Sure
23. Is your organization generally familiar with the existing regulation and guidelines containing the Cost Principles and procedures for the determination and allowance of costs in connection with Federal grants?	☐ Yes ☐ No ☐ Not Sure
FUNDS MANAGEMENT	
24. Is a separate bank account maintained for Federal grant funds?	☐ Yes ☐ No
25. If a separate bank account is not maintained, can the Federal grant funds and related expenses be readily identified?	☐ Yes ☐ No
PROPERTY STANDARDS, PROCUREMENT STANDARDS, AND TRAVEL POLICIES	
PROPERTY STANDARDS	
26. Does your property management system(s) provide for maintaining: (1) a description of the equipment; (2) an identification number; (3) source of the property, including the award number; (4) where title vests; (5) acquisition date; (6) federal share of property cost; (7) location and condition of the property; (8) acquisition cost; & (9) ultimate disposition information?	☐ Yes ☐ No ☐ Not Sure

27. Does your property management system(s) provide for a physical inventory and reconciliation of property at least every two years?	☐ Yes ☐ No ☐ Not Sure
28. Does your property management system(s) provide controls to insure safeguards against loss, damage or theft of the property?	☐ Yes ☐ No ☐ Not Sure
PROCUREMENT STANDARDS	
29. Does your organization maintain written procurement procedures which (1) avoid unnecessary purchases; (2) provide an analysis of lease and purchase alternatives; and (3) provide a process for soliciting goods and services?	☐ Yes ☐ No ☐ Not Sure
30. Does your procurement system provide for the conduct to ensure selection on a competitive basis and documentation of cost or price analysis for each procurement action?	☐ Yes ☐ No ☐ Not Sure
31. Does your procurement system include provisions for checking the "Excluded Parties List" system for suspended or debarred sub-grantees and contractors, prior to award? www.sam.gov	☐ Yes ☐ No ☐ Not Sure
TRAVEL POLICY	
32. Does your organization maintain a standard travel policy or, if no policy exists, does your organization adhere to rates and amounts established under 5 U.S.C. 5701–11, ("Travel and Subsistence Expenses; Mileage Allowances"), and policies under the Federal Acquisition Regulations at 48 CFR 31.205– 46(a)?	☐ Yes ☐ No ☐ Not Sure
SUBRECIPIENT MANAGEMENT	
33. (For Pass-through entities only). Does your organization have controls in place to monitor activities of subrecipients, as necessary, to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of the award and that performance goals are achieved.	☐ Yes ☐ No ☐ Not Sure
INDIRECT COSTS	
34. My organization has an established indirect cost rate	☐ Yes ☐ No ☐ Not Sure
35. If my organization chooses to charge indirect costs to the Federal award or use indirect costs as a match, you understand that you must prepare an indirect cost rate proposal and submit it to your cognizant Federal agency for approval. Alternatively, you may use a de minimus rate of 10% of modified total direct costs (MTDC).	☐ Yes ☐ No ☐ Not Sure

STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS AND APPLICANT CERTIFICATION
I certify that the above information is complete and correct to the best of my knowledge.
Signature:
Name:
Title:

U.S. Forest Service Albuquerque Service Center

Resource Audit Branch

Indirect Cost Proposal Guidance and Checklist For Non-profit Entities

Subject to 2 CFR Part 200 (Formerly 2 CFR Part 230)

Proposals may be based on prior year actual data, actual data with forward- adjustments or any combination of information.

All documentation requirements described below must be met.

Please E-mail the proposal, adjoining schedules, financial statements (or IRS Form 990) and General Ledger (GL) to rab@fs.fed.us. Since we review proposals electronically, Microsoft Excel is the preferred format for submitting proposal calculations and schedules.

If the GL files and other schedules are too large to submit electronically via e- mail, you may wish to send a CD ROM or other compressed file to:

U.S. Forest Service Albuquerque Service Center

Resource Audit Branch ATTN: Indirect Rates 101B Sun Avenue NE Albuquerque, NM 87109

Our fax number is: (866) 436-5939

Provide a cover letter stating the purpose of the proposal and the proposed rate or rates, as applicable.

Were the agency's books and records audited in accordance with OMB A-133 or AICPA standards? If so, please submit a copy of the auditor's report or the grantee internet site where it can be located. If no audit was performed, please provide copies of IRS Form 990 instead.

The proposed **indirect cost pool** and **allocation base** must reconcile to the financial statements (or IRS Form 990) and general ledger (G/L):

Provide detailed schedules to tie financial statement amounts (or IRS Form 990) and GL expense accounts to the proposed **indirect costs pool and base**.

The allocation base must be complete (i.e., does it include all activities that benefit from the indirect cost pool?)

The allocation base must be fully explained (e.g., direct labor with or without direct fringe

Explain any differences between proposed **indirect cost pool** and **allocation base** amounts, financial statements (or IRS Form 990), and the GL.

Are unallowable expenses eliminated from the indirect cost pool? The proposed cost pool must have **sufficient detail** to make an independent determination.

Provide a **calculation** of the indirect cost rate based on item 3. Above.

An *example* of this calculation, using total direct cost, is below. Allocation bases typically differ from one organization to another.

CALCULATION OF INDIRECT RATE

Pool	**(a)**	$ 750,000
Base	**(b)**	$ 3,225,000
Rate	**(a)/(b)**	23.26%

Note: Base is total direct cost, excluding capital expenditures. Unallowable costs are excluded from the calculation.

A schedule of unallowable cost is provided.

During the proposal fiscal year, were there any significant changes to the accounting system or to the definition or accounting treatment of any expense category (e.g., a change in building/equipment costing methodology, a change in charging an expense from direct to indirect or vice versa)?

Provide a narrative description of how **like** expenses are determined to be direct or indirect (i.e., labor, travel, materials and supplies, etc.)

Certifications.

Submit, as part of the proposal, a certification that the requirements and standards regarding lobbying have been complied with. See Appendix B to Part 230- Selected items of Cost (paragraph 25). A copy is attached.

Certificate of Indirect Cost. A copy is attached.

As appropriate, are previous understandings with the Forest Service or other federal agency incorporated into the proposal (for example, previous rate agreements).

Provide a schedule of expenditures on federal awards (SEFA).

Organizational Chart

Provide the following information:

Organization Name (if different from the non-profit agency submitting the proposal)

Point of Contact for the proposal: name, title, email, phone number, fax number

Name and title of official who is authorized to sign the rate agreement.

Note: All final negotiation agreements are e-mailed using Resource Audit Branch electronic issuance procedures. Please provide the name and e-mail address of the individual who is to receive the agreement

LOBBYING COST CERTIFICATE

I hereby certify that the _______has complied with the requirements and standards on lobbying cost in 2 CFR Part 200 (formerly 2 CFR Part 230) for the period____20XX through _20XX.

Non-Profit Organization: _______

Signature: _______

Name of Official: (Printed) _______

Title: ____________________

Date of Execution ____________________

This is to certify that I have reviewed the indirect cost proposal submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal based on actual cost incurred as of, and dated __________, to establish final or billing indirect costs rates for fiscal year ended _____ are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200 (2 CFR Part 230). Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

Non-profit Organization ____________________

Signature: ____________________

Name of Authorized Official: ____________________

Title: ____________________

Date of Execution: ____________________

Budget and Narrative Sample

Below illustrates a sample detailed budget and narrative. with guidance for completing SF 424A and section B for the budget period. Please note this only a sample and does not include all that is required.

A. Personnel: Provide employee(s) (including names for each identified position) of the applicant/recipient organization, including in-kind costs for those positions whose work is tied to the grant project.

FEDERAL REQUEST

Position	Name	Annual Salary/Rate	Level of Effort	Cost
(1) Project Director	John Doe	$64,890	10%	$6,489
(2) Grant Coordinator	To be selected	$46,276	100%	$46,276
(3) Clinical Director	Jane Doe	In-kind cost	20%	$0
			TOTAL	**$52,765**

JUSTIFICATION: Describe the role and responsibilities of each position.

(1) The Project Director will provide daily oversight of the grant and will be considered key staff.

(2) The coordinator will coordinate project services and project activities, including training, communication and information dissemination.

(3) Clinical Director will provide necessary medical direction and guidance to staff for 540 clients served under this project.

Key staff positions require prior approval after review of credentials of resume and job description.

The key staff positions identified in Section I-2 Expectations must be included in the Personnel section and/or the Contractual Section (F). In addition, the Project Director must be the same as the Project Director named in section 8f of the SF-424.

NON-FEDERAL MATCH

Position	Name	Annual Salary/Rate	Level of Effort	Cost
(1) Project Director	John Doe	$64,890	7%	$4,542
(2) Prevention Specialist	Sarah Smith	$26,000	25%	$6,500
(3) Peer Helper	Ron Jones	$23,000	40%	$9,200
(4) Clerical Support	Susan Johnson	$13.38/hr x 100 hr.		$1,338
			TOTAL	**$21,580**

JUSTIFICATION: Describe the role and responsibilities of each position.

(1) The Project Director will provide daily oversight of grant and will be considered key staff.

(2) The Prevention development specialist will provide staffing support to the working council.

(3) The peer helper will be responsible for peer recruitment, coordination and support.

(4) The clerical support will process paperwork, payroll, and expense reports which is not included in the indirect cost pool.

FEDERAL REQUEST (enter in Section B column 1, line 6a of form SF424A) **$52,765**

NON-FEDERAL MATCH (enter in Section B column 2, line 6a of form SF424A) **21,580**

B. Fringe Benefits: List all components of fringe benefits rate

FEDERAL REQUEST

Component	Rate	Wage	Cost
FICA	7.65%	$52,765	$4,037
Workers Compensation	2.5%	$52,765	$1,319
Insurance	10.5%	$52,765	$5,540
		TOTAL	**$10,896**

NON-FEDERAL MATCH

Component	Rate	Wage	Cost
FICA	7.65%	$21,580	$1,651
Workers Compensation	2.5%	$21,580	$540
Insurance	10.5%	$21,580	$2,266
		TOTAL	**$4,457**

JUSTIFICATION: Fringe reflects current rate for agency**.**

FEDERAL REQUEST (enter in Section B column 1, line 6b of form SF424A) **$10,896**

NON-FEDERAL MATCH (enter in Section B column 2, line 6b of form SF424A) **$4,457**

C. Travel: Explain need for all travel other than that required by this application. Local travel policies prevail.

FEDERAL REQUEST

Purpose of Travel	Location	Item	Rate	Cost
(1) Grantee Conference	Washington, DC	Airfare	$200/flight x 2 persons	$400
		Hotel	$180/night x 2 persons x 2 nights	$720
		Per Diem (meals and incidentals)	$46/day x 2 persons x 2 days	$184
(2) Local travel		Mileage	3,000 miles@.38/mile	$1,140
			TOTAL	**$2,444**

JUSTIFICATION: Describe the purpose of travel and how costs were determined.

(1) Two staff (Project Director and Evaluator) to attend mandatory grantee meeting in Washington, DC.

(2) Local travel is needed to attend local meetings, project activities, and training events. Local travel rate is based on organization's policies/procedures for privately owned vehicle (POV) reimbursement rate. If policy does not have a rate use GSA.

NON-FEDERAL MATCH

Purpose of Travel	Location	Item	Rate	Cost
(1) Regional Training Conference	Chicago, IL	Airfare	$150/flight x 2 persons	$300
		Hotel	$155/night x 2 persons x 2 nights	$620
		Per Diem (meals)	$46/day x 2 persons x 2 days	$184
(2) Local Travel	Outreach workshops	Mileage	350 miles x .38/mile	$133
			TOTAL	**$1,237**

JUSTIFICATION: Describe the purpose of travel and how costs were determined.

(1) Grantees will provide funding for two members to attend the regional technical assistance workshop (our closest location is Chicago, IL).

(2) Local travel rate is based on agency's POV reimbursement rate. If policy does not have a rate use GSA.

FEDERAL REQUEST (enter in Section B column 1, line 6c of form SF424A) **$2,444**

NON-FEDERAL MATCH (enter in Section B column 2, line 6c of form SF424A) **$1,237**

D. Equipment: an article of tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit – federal definition.

FEDERAL REQUEST (enter in Section B column 1 line 6d of form SF424A) **$0**

NON-FEDERAL MATCH (enter in Section B column 2 line 6d of form SF424A) **$0**

E. Supplies: materials costing less than $5,000 per unit and often having one-time use

FEDERAL REQUEST

Item(s)	Rate	Cost
General office supplies	$50/mo. x 12 mo.	$600
Postage	$37/mo. x 8 mo.	$296
Laptop Computer	$900	$900
Printer	$300	$300
Projector	$900	$900

Copies	8000 copies x .10/copy	$800
	TOTAL	**$3,796**

JUSTIFICATION: Describe the need and include an adequate justification of how each cost was estimated.

(1) Office supplies, copies and postage are needed for general operation of the project.

(2) The laptop computer is needed for both project work and presentations.

(3) The projector is needed for presentations and outreach workshops.

All costs were based on retail values at the time the application was written.

NON-FEDERAL MATCH

Item(s)	**Rate**	**Cost**
General office supplies	$50/mo. x 12 mo.	$600
Bookcase	$75	$75
Digital camera	$300	$300
Fax machine	$150	$150
Computer	$500	$500
Postage	$37/mo. x 4 mo	$148
	TOTAL	**$1,773**

JUSTIFICATION: Describe need and include explanation of how costs were estimated.

(1) The local television station is donating the bookcase, camera, fax machine, and computer (items such as these can only be claimed as match once during the grant cycle and used for the project). The "applying agency" is donating the additional costs for office supplies and postage.

FEDERAL REQUEST (enter in Section B column 1, line 6e of form SF424A) **$3,796**

NON-FEDERAL MATCH (enter in Section B column 2, line 6e of form SF424A)**$1,773**

F. Contract: A contractual arrangement to carry out a portion of the programmatic effort or for the acquisition of routine goods or services under the grant. Such arrangements may be in the form of consortium agreements or contracts. A consultant is an individual retained to provide professional advice or services for a fee. The applicant/grantee must establish written procurement policies and procedures that are consistently applied. All procurement transactions shall be conducted in a manner to provide to the maximum extent practical, open and free competition.

COSTS FOR CONTRACTS MUST BE BROKEN DOWN IN DETAIL AND NARRATIVE JUSTIFICATION. IF APPLICABLE, NUMBERS OF CLIENTS SHOULD BE INCLUDED IN THE COSTS.

FEDERAL REQUEST

Name	**Service**	**Rate**	**Other**	**Cost**
(1) State Department of Human Services	Training	$250/individual x 3 staff	5 days	$750
	1040 Clients	$27/client per year		$28,080

(2) Treatment Services				
(3) Jane Doe (Case Manager)	Treatment Client Services	1FTE @ $27,000 + Fringe Benefits of $6,750 = $33,750	*Travel at 3,124 @ .50 per mile = $1,562 *Training course $175 *Supplies @ $47.54 x 12 months or $570 *Telephone @ $60 x 12 months = $720 *Indirect costs = $9,390 (negotiated with contractor)	$46,167
(4) Jane Doe	Evaluator	$40 per hour x 225 hours	12 month period	$9,000
(5) To Be Announced	Marketing Coordinator	Annual salary of $30,000 x 10% level of effort		$3,000
			TOTAL	**$86,997**

JUSTIFICATION: Explain the need for each contractual agreement and how they relate to the overall project.

(1) Certified trainers are necessary to carry out the purpose of the statewide consumer Network by providing recovery and wellness training, preparing consumer leaders statewide, and educating the public on mental health recovery.

(2) Treatment services for clients to be served based on organizational history of expenses.

(3) Case manager is vital to client services related to the program and outcomes.

(4) Evaluator is provided by an experienced individual (Ph.D. level) with expertise in substance abuse, research and evaluation and is knowledgeable about the target population and will report GPRA data.

(5) Marketing Coordinator will develop a plan to include public education and outreach efforts to engage clients of the community about grantee activities, provision of presentations at public meetings and community events to stakeholders, community civic organizations, churches, agencies, family groups and schools.

*** Represents separate/distinct requested funds by cost category**

NON-FEDERAL MATCH (Consultant)

Name	**Service**	**Rate**	**Other**	**Cost**
Jane Doe	Outreach meeting facilitation	$43.00/hr. x 20 hrs./month x 12 months		$10,320

	Travel Expenses	148 miles/month @ .38/mile x 12 months		$675
			TOTAL	**$11,051**

JUSTIFICATION: Explain the need for each agreement and how they relate to the overall project.

(1) Facilitator volunteering his/her time to facilitate the youth prevention and outreach sessions outlined in the strategic plan. Hourly rate is based on an average salary of an outreach facilitator in the geographic area.

(2) Travel is based on average distance between facilitator's location and the meeting site. Mileage rate is based on POV reimbursement rate.

NON-FEDERAL MATCH (Contract)

Entity	Product/Service	Cost
(1) West Bank School District	Student Assistance Program for 50 students @ $300 per year	$15,000
	TOTAL	**$15,000**

JUSTIFICATION: Explain the need for each agreement and how they relate to the overall project.

(1) West Bank School District is donating their contracted services to provide drug testing, referral and case management for 50 non-school attending youth. Average cost is $300/person.

FEDERAL REQUEST (enter in Section B column 1, line 6f of form SF424A) **$86,997**

NON-FEDERAL MATCH (enter in Section B column 2, line 6f of form SF424A) **$26,051**

G. Construction: NOT ALLOWED – Leave Section B columns 1&2 line 6g on SF424A blank.

H. Other: expenses not covered in any of the previous budget categories

FEDERAL REQUEST

Item	Rate	Cost
(1) Rent*	$15/sq.ft x 700 sq. feet	$10,500
(2) Telephone	$100/mo. x 12 mo.	$1,200
(3) Client Incentives	$10/client follow up x 278 clients	$2,780
(4) Brochures	.89/brochure X 1500 brochures	$1,335
	TOTAL	**$15,815**

JUSTIFICATION: Break down costs into cost/unit (e.g. cost/square foot, etc.). Explain the use of each item requested.

(1) Office space is included in the indirect cost rate agreement; however, if other rental costs for service site(s) are necessary for the project, it may be requested as a direct charge. The rent is calculated by square footage or FTE and reflects SAMHSA's fair share of the space.

***If rent is requested (direct or indirect), provide the name of the owner(s) of the space/facility. If anyone related to the project owns the building which is less than an arms-length arrangement, provide cost of ownership/use allowance calculations. Additionally, the lease and floor plan (including common areas) is required for all projects allocating rent costs.**

(2) The monthly telephone costs reflect the % of effort for the personnel listed in this application for the SAMHSA project only.

(3) The $10 incentive is provided to encourage attendance to meet program goals for 278 client follow-ups.

(4) Brochures will be used at various community functions (health fairs and exhibits).

NON-FEDERAL MATCH

Item	Rate	Cost
(1) Space rental	$75/event x 12 events/year	$900
(2) Internet services	$26/mo. x 12 mo.	$312
(3) Student surveys	$1/survey x 1583 surveys	$1,583
(4) Brochures	.97/brochure x 1500 brochures	$1,455
	TOTAL	**$4,250**

JUSTIFICATION: Breakdown costs into cost/unit: i.e. cost/square foot. Explain the use of each item requested.

(1) Donated space for the various activities outlined in the scope of work, such as teen night out, after-school programs, and parent education classes.

(2) The applying agency is donating the internet services for the full-time coordinator.

(3) The ABC Company is donating the cost of 1,583 for student surveys.

(4) The ABC Company is donating the printing costs for the bi-monthly brochures.

All costs are the value placed on the service at the time of this grant application.

FEDERAL REQUEST (enter in Section B column 1, line 6h of form SF424A) **$15,815**

NON-FEDERAL MATCH -(enter in Section B column 2, line 6h of form SF424A) **$4,250**

J. Indirect Charges: indirect costs to be charged to the grant

Indirect cost rate: Indirect costs can only be claimed if your organization has a negotiated indirect cost rate agreement or cost allocation plan. It is applied only to direct costs to the agency as allowed in the agreement or cost allocation plan. For information on applying for an indirect cost rate agreement go to: http://www.samhsa.gov then click on grants – Grants Management – Contact Information – Important Offices at SAMHSA and DHHS - HHS Division of Cost Allocation – Regional Offices.

Attach a copy of the current fully executed, negotiated agreement indirect cost rate agreement or cost allocation plan. The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a proposal (2 CFR §200.414).

The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s).

FEDERAL REQUEST (enter in Section B column 1, line 6j of form SF424A)

8% of personnel and fringe **(.08 x $63,661)** **$5,093**

NON-FEDERAL MATCH (enter in Section B column 2, line 6j of form SF424A)

8% of personnel and fringe **(.08 x $26,037)** **$2,083**

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TOTAL DIRECT CHARGES:

FEDERAL REQUEST – (enter in Section B column 1 line 6i of form SF424A) **$172,713**

NON-FEDERAL MATCH -(enter in Section B column 2 line 6i of form SF424A) **$59,348**

INDIRECT CHARGES:

FEDERAL REQUEST – (enter in Section B column 1 line 6j of form SF424A) **$5,093**

NON-FEDERAL MATCH –(enter in Section B column 2 line 6j* of form SF424A) **$2,083**

TOTALS: (sum of 6i and 6j)

FEDERAL REQUEST – (enter in Section B column 1 line 6k of form SF424A) **$177,806**

NON-FEDERAL MATCH-(enter in Section B column 2 line 6k of form SF424A) **$61,431**

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UNDER THIS SECTION REFLECT OTHER NON-FEDERAL SOURCES OF FUNDING BY DOLLAR AMOUNT AND NAME OF FUNDER e.g., Applicant, State, Local, Other, Program Income, etc. Other support is defined as all funds or resources, whether Federal, Non-federal or institutional, in direct support of activities through fellowships, gifts, prizes, In-kind contributions or other Non-federal means.

Provide the total proposed Project Period Federal & Non-Federal funding as follows:

Proposed Project Period

a. Start Date:	**09/30/2011**	b. End Date:	**09/29/2016**

BUDGET SUMMARY (should include future years and projected total)

Category	Federal Request For Year 1	Non-Federal Match for Year 1	Year 2 Federal Request *	Year 2 Non-Federal Match *	Year 3 Federal Request *	Year 3 Non-Federal Match *	Year 4 Federal Request *	Year 4 Non-Federal Match *	Year 5 Federal Request *	Year 5 Non-Federal Match *
Personnel	**$52,765**	$21,580	$54,348	$1,338	$55,978	$40,000	$57,658	$35,000	$59,387	$43,000
Fringe	**$10,896**	$4,457	$11,223	$275	$11,558	$8,260	$11,906	$7,228	$12,263	$8,880
Travel	**$2,444**	$1,237	$2,444	$2,000	$2,444	$1,500	$2,444	$1,200	$2,444	$2,600
Equipment	**0**	0	0	0	0	0	0	0	0	0
Supplies	**$3,796**	$1,773	$3,796	$2,000	$3,796	$2,000	$3,796	$2,500	$3,796	$4,500
Contractual	**$86,997**	$26,051	$86,997	$67,000	$86,997	$15,000	$86,997	$10,000	$86,997	$14,500
Other	**$15,815**	$4,250	$13,752	$52,387	$11,629	$5,786	$9,440	$8,976	$7,187	$4,000
Total Direct Charges	**$172,713**	$59,348	$172,560	$125,000	$172,403	$72,546	$172,241	$64,904	$172,074	$77,480
Indirect Charges	**$5,093**	$2,083	$5,246	$129	$5,403	$3,861	$5,565	$3,378	$5,732	$4,150
Total Project Costs	**$177,806**	**$61,431**	**$177,806**	**$125,129**	**$177,806**	**$76,407**	**$177,806**	**$68,282**	**$177,806**	**$81,630**

TOTAL PROJECT COSTS: Sum of Total Direct Costs and Indirect Costs

FEDERAL REQUEST (enter in Section B column 1 line 6k of form SF424A) **$889,030**

NON-FEDERAL MATCH(enter in Section B column 2 line 6k of form SF424A) **$412,879**

* FOR REQUESTED FUTURE YEARS:

1. Please justify and explain any changes to the budget that differs from the reflected amounts reported in the 01 Year Budget Summary.
2. If a cost of living adjustment (COLA) is included in future years, provide your organization's personnel policies and procedures that state all employees within the organization will receive a COLA.

Equipment Justification Form FS-1500-34

USDA Forest Service

OMB 0596-0217
FS-1500-34

GRANT EQUIPMENT JUSTIFICATION AND CERTIFICATION STATEMENT

1. Project Title:			
2. Grant Program:		3. Grant Number:	
4. Equipment Description	Type: (i.e., Dozer, Engine, Pick up, Pump, Map Grade GPS, etc.)		
	Model: (i.e., Ford F-350 4x4, John Deere 750J, Honda GX340, Trimble Juno, etc.)		
	Specialized/Custom/Technical Requirements: (i.e., Briefly describe any special or customized modifications to the equipment required for use in project implementation. Include performance and/or safety items. For Example: screens, shields, manual fuel shut-off valves, etc. that is not standard.)		
5. Quantity:			
6. Cost	Cost Per Unit:	Total Cost:	
7. Equipment Need and Added Value To Grant Declaration			
A. Briefly describe how this equipment is necessary to accomplishment the grant project/program objectives.			
B. Briefly describe how this equipment is unique (i.e., safety, efficiency, innovative, etc.) in its ability to accomplish the grant task(s) described above (6A) compared to other potential options (i.e., other equipment types, contracting, etc.):			
C. Time equipment will be used for this grant project/program:	Months :		
	Days:		
D. Will equipment be used to support another federal grant? (Note: Equipment cannot be included as a cost or used to meet cost sharing requirements of any other federal award.)	YES: ☐ NO: ☐		
8. Grantee Certification Statement			
A. This equipment purchase adheres to State Statutes and approved State purchasing/acquisition guidelines. B. State will maintain purchase and usage documentation to support grant accounting.			
Certified by:		Title:	
9. USDA Forest Service Grant Program Manager Review and Approval			
Approved by:		Program Manager	

Revised 11-25-2013