

BUDGET REVIEW CHECKLIST FOR APPLICATION / AWARD # _____

#	Form/ Budget Category	Review Item	YES	NO	N/A	Notes
1.	SF-424A	Total amounts for each budget category in column 1 of Section B – Budget Categories equal the amounts in the detailed budget and narrative justification?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	SF-424A	If the budget is for a continuation application, the Total Federal Request does not exceed the award amount based on the YR 1 Notice of Award (NoA)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3.	SF-424A	Matching contributions are shown in column 2 of Section B – Budget Categories, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Match	If the Notice of Funding Opportunity (NOFO) requires cost sharing or matching, are matching funds shown under NON-FEDERAL MATCH?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Match	If cost sharing or matching is required, is there a description in the narrative justification of the funding/resources whether cash or in-kind contributions that the organization will provide, and any contributions expected from the state or other sources?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Match	If cost sharing or matching is required, is there a description in the narrative justification for each line-item expense showing matching contributions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Matching funds (whether cash or in-kind) must meet the same test of allowability as the FEDERAL REQUEST in that the costs must be reasonable, allocable, and necessary for the accomplishment of the project objectives and allowable under the cost principles (45 CFR 75 § Subpart E and 45 CFR § 75.306 – Cost sharing or matching).</i>
7.	Braided Funding	If the NOFO indicates braided or split funding, are the amounts to be covered by each funding Center shown in the budget category and budget summary tables?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Personnel	Hourly Rates and Annual Salaries do not exceed the Executive Level II Salary Limitation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Personnel	Levels of Effort (LOE) for each individual do not exceed 100% (or Number of Hours does not exceed 2,080 hours) across all active awards?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Personnel	Key personnel required by the NOFO are identified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11.	Personnel	Salaries for consultants, contractors, subrecipients and other individuals who are NOT employees of applicant/recipient organization are excluded from Personnel?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Fees for consultants, contractors, subrecipients and other persons who are NOT employees of the applicant/recipient organization should be shown in F. Contractual.</i>
12.	Personnel	Salaries for indirect or Facilities and Administrative (F&A) administrative and clerical staff are excluded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Salaries of indirect or facilities & administration (F&A) administrative and clerical staff are usually covered by indirect charges (45 CFR 75 § 413(c)).</i>

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13.	Fringe	Fringe components and their respective percentages are provided and if applicable, are consistent with the approved federally negotiated indirect cost rate agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14.	Fringe	All fringe components shown are allowable per the 45 CFR § 75.431 : Compensation – Fringe benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15.	Fringe	Are there explanations for any differences in either the fringe rate or the personnel cost (fringe benefit rate base) that is used to determine the fringe benefit costs and if applicable, are they consistent with the approved federally negotiated indirect cost rate agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16.	Fringe	Are there explanations for any lump sum fringe benefit costs shown?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17.	Travel	If mandatory grantee meetings will be virtual (refer to the NOFO), travel costs were not proposed for these meetings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18.	Travel	Travel costs for in-person mandatory grantee meetings are based on the correct frequency and number of staff and/or which key personnel must attend?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19.	Travel	Excludes travel costs for consultants/contractors/subrecipients and registration fees for organization staff?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20.	Travel	Rates for lodging and per diems are consistent with either GSA rates or the organization policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21.	Equipment	Excludes equipment that cost less than \$5,000 per unit or a cost capitalization threshold established by the applicant/recipient organization that is less?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22.	Equipment	Excludes general purpose equipment such as office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles, which are unallowable as direct costs without SAMHSA's prior written approval (45 CFR § 75.439)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23.	Equipment	If vehicles and other high value equipment will be purchased instead of rental/lease, is there a purchase versus rent/lease analysis, or a statement explaining whether it is feasible and/or cost effective to purchase versus rental/lease?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24.	Equipment	Excludes consumable materials and supplies such as gasoline/fuel costs and other expenses such as maintenance costs typically charged to indirect costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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25.	Supplies	Includes only items that cost less than \$5,000 per unit and often have a one-time use (materials that are expendable or consumed)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the organization for financial statement purposes or \$5,000, regardless of the length of its useful life (45 CFR § 75.2).</i>
26.	Supplies	If the budget is for a continuation application, supplies exclude previously budgeted and approved items that are considered as "one-time" or non-recurring expenses such as laptops/computers, technological equipment, furniture etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
27.	Supplies	Excludes non-consumable materials and items such as incentives which should be shown under the Other budget category.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28.	Contractual	Are the costs for each "Agreement" broken out in sufficient detail, that is, costs are shown under one or more of the following Contractual Budget Categories: Personnel, Fringe, Travel, Equipment, Supplies, Other, and Indirect Costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29.	Contractual	If the Project Director (PD) position is held by a consultant or subrecipient, a copy of the formal written agreement that specifies the roles and responsibilities of the PD is included?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>If the PD key position will be held by a consultant or subrecipient, the applicant/recipient must include a copy of the formal written agreement that specifies the roles and responsibilities of the PD even if the relationship does not involve a salary or other form of remuneration (HHS Grant Policy Statement, p. 1-6 to 1-7).</i>
30.	Other	If participant/ client incentives are included, the incentives are non-cash, do not exceed \$30 per individual, and the justification for the incentives is consistent with the guidance in the NOFO?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>A recipient or treatment or prevention provider may provide up to \$30 non-cash incentive to individuals to participate in required data collection follow up. For additional guidance, refer to the NOFO.</i>
31.	Other	Meals are not included unless they are required for a conference grant or specifically stated as an allowable expense in the NOFO (HHS Grant Policy Statement , p. 11-36).?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Other sources of funds may be used for unallowable costs (e.g., meals, sporting events, entertainment). Other sources of funds may include non-federal sources such as donations and contributions from private sources, foundation funds etc..</i>

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32.	Other	If rent for the program space is requested as a direct charge (i.e., not already included as part of the indirect cost rate), all required information and documentation on the rental cost are included?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>If rent is requested as a direct charge (i.e., not already included as part of the indirect cost rate), applicants/recipients must provide the following:</p> <ol style="list-style-type: none"> 1. Signed copy of the current lease and floor plan (including common areas) that identify the owner of the space/facility. 2. Description of the relationship of the owner(s) of the space/facility to the applicant/recipient, if any, and an explanation of whether anyone related to the applicant/recipient owns the building which is less than an "arms' length arrangement." 3. Methodology such as square footage (SF) or full-time equivalents (FTEs) used to allocate the rental cost to the project or activities and thereby determine SAMHSA's fair share if multiple programs are using the space. 4. Completed Rent Questions Worksheet and supporting documentation: https://www.samhsa.gov/sites/default/files/rentquestionsworksheet.docx
33.	Other	If Minor A&R is requested, is it consistent with the requirements in HHS Grant Policy Statement , p. II-30?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Minor A&R is defined as improvements, rearrangements, or alterations to a facility that is incidental to the purpose of the project and is required to use the space more effectively for its designed purpose to meet a programmatic need or requirement. No more than 25 percent of the total approved budget (direct and indirect costs) for a budget period or \$150,000, whichever is less, may be used for minor A&R of existing facilities, if necessary and appropriate for the project.</p>
34.	Other	Excludes expenses typically charged to indirect costs such as depreciation, legal fees, licenses, general repairs, and capital improvement (except for Minor A&R), vehicle maintenance, property taxes, and other taxes etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Costs must be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost (45 CFR § 75.403(d)).</p>
35.	Other	Excludes promotional items?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>SAMHSA grant funds may not be used for Promotional Items. Promotional items include but are not limited to clothing and commemorative items such as pens, mugs/cups, folders/folios, lanyards, and conference bags. Refer to HHS Policy on the Use of Appropriated Funds for Promotional Items.</p>

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36.	Other	Excludes stipends and honoraria?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Stipends – stipends or payments made to individuals are generally unallowable unless they are permitted by a program's statute authorizing or implementing regulations or they are payments made to individuals under a Traineeship, Fellowship, and Similar Award Made to Organizations on Behalf of Individuals (HHS Grant Policy Statement, p. II-41).</p> <p>Honoraria – Unallowable when the primary intent is to confer distinction on, or to symbolize respect, esteem, or admiration for, the recipient of the honorarium. A payment for services rendered, such as a speaker's fee under a conference grant, is allowable (HHS Grant Policy Statement, p. II-34).</p>
37.	Other	Excludes "miscellaneous" and "contingency" expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38.	Indirect Charges (IDC)	If an approved federally negotiated IDC rate is charged, a copy of the IDC rate agreement or Cost Allocation Plan (or URL to Cost Allocation Plan) is included?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
39.	Indirect Charges	If an approved federally negotiated IDC rate is charged, the IDC rate agreement is in effect at the beginning of the budget period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
40.	Indirect Charges	If an approved federally negotiated IDC rate is charged, the IDC rate used is for the applicable location and for "non-research program/activity," or "other sponsored activities," or other activity applicable to the SAMHSA project?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
41.	Indirect Charges	If an approved federally negotiated IDC rate is charged, the base includes only those direct costs items allowed by the rate agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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42.	Indirect Charges	If the de minimis rate is charged, the applicable de minimis rate statement is included?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><i>De Minimis Rate Statement (we have never received a federally negotiated IDC rate):</i> We have never received an approved federally negotiated IDC rate and we are electing to charge the de minimis rate of 10% of modified total direct costs (MTDC) until such time we have an approved federally negotiated IDC rate. We will use the de minimis rate consistently for all federal awards until we choose to negotiate for an IDC rate, which we may apply to do at any time.</p> <p><i>De Minimis Rate Statement (we allowed our federally negotiated indirect cost rate to expire):</i> Our organization's last approved federally negotiated IDC rate agreement has expired and we are electing to use the de minimis rate going forward. We will inform our cognizant agency for indirect costs that we will be switching to the de minimis rate and will not be submitting indirect cost proposals for future years. We understand that negotiated provisional rates and fixed rates need to be resolved and the carry-forward for the last year of the fixed-rate will need to be resolved with the cognizant agency for indirect costs.</p>
43.	Indirect Charges	If the de minimis rate is charged, the rate does not exceed 10%?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
44.	Indirect Charges	If the de minimis rate is charged, the Modified Total Direct Cost (MTDC) base has been applied correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
45.	Indirect Charges	If the training grant rate is charged, the rate does not exceed 8%?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
46.	Indirect Charges	If the training grant rate is charged, the MTDC base has been applied correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
47.	Budget Summary for Requested Future Years	Budget Summary Narrative includes explanations of any changes to the budget requested for future years and any cost-of-living increases?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
48.	Budget Summary for Requested Future Years	Excludes one-time or non-recurring expenses from the budget requested for future years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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49.	Funding Limitations & Restrictions	Includes a table for <u>each</u> Funding Limitation and Restriction required by the NOFO?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	