

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, matching funds are shown under NON-FEDERAL MATCH.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Match	If cost sharing or matching is required, there is 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, there is 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 in the Uniform Guidance.</i>
7.	Braided Funding	If the NOFO indicates braided or split funding, the amounts to be covered by each funding Center are 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	Level of Effort (LOE) for each individual does 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	Identifies all key personnel required by the NOFO.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11.	Personnel	Salaries for consultants, contractors, subrecipients and other individuals who are not employees of recipient or subrecipient are excluded from Personnel.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Costs for consultants, contractors, subrecipients and other persons who are not employees of the recipient should be shown in F. Contractual.</i>
12.	Personnel	Salaries for indirect administrative and clerical staff are excluded.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Salaries of indirect administrative and clerical staff should normally be treated as indirect costs (see the Uniform Guidance).</i>

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13.	Fringe	Fringe components and their respective percentages are provided and if applicable, they are consistent with the approved federally negotiated indirect cost rate agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14.	Fringe	Fringe components shown are allowable per the Uniform Guidance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15.	Fringe	Includes 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, they are consistent with the approved federally negotiated indirect cost rate agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16.	Fringe	Includes 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 (see 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 as well as 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 the recipient's organization policy or, in the absence of an organization policy, with the rates and amounts established by GSA.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21.	Equipment	If requested, includes only equipment with a useful life of more than 1 year and a per unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000.	<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 (see the Uniform Guidance).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23.	Equipment	If vehicles or other high value equipment are requested and will be purchased instead of rented/leased, a purchase versus rent/lease analysis that explains whether it is feasible	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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		and/or cost effective to purchase versus rental/lease has been included.				
24.	Equipment	Excludes consumable materials and supplies and other expenses including maintenance costs typically charged to indirect costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25.	Supplies	Includes only tangible personal property that cost less than \$10,000 per unit and often have a one-time use (e.g., materials that are expendable or consumed during the budget period).	<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 \$10,000, regardless of the length of its useful life.</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	The costs for each "Agreement" are 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 was 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 recipient or subrecipient should 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.</i>
30.	Other	If participant/ client incentives are included, the incentives are non-cash, do not exceed the maximum dollar amount per individual stated in the NOFO, 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 the maximum dollar amount of non-cash incentive per individual stated in the NOFO to individuals to participate in required data collection follow up.</i>
31.	Other	Excludes meals unless the NOFO specifically states that meals are an allowable expense.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
32.	Other	If rent for space to operate the program is requested as a direct charge (i.e., not already included in the indirect cost rate), all required information and documentation to support direct charging of the rental cost have been included.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>If rent is requested as a direct charge (i.e., not already included in the indirect cost rate), recipients and subrecipients must provide the following: 1. Signed copy of the current lease and floor plan (including common areas) that identify the owner of the space/facility. 2. Description of the relationship of the owner(s) of the space/facility to the recipient or subrecipient, if any, and an explanation of whether anyone related to the recipient or</i>

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						<p>subrecipient owns the building which is less than an "arms' length arrangement."</p> <p>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.</p>
33.	Other	If Minor A&R is requested, it is consistent with the requirements in HHS Grant Policy Statement .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Minor A&R is defined as improvements, rearrangements, or alterations to a facility that are 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. SAMHSA must approve all minor A&R.
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 among others.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Costs must be accorded consistent treatment. For example, a cost must 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 (see the Uniform Guidance).
35.	Other	Excludes promotional items and memorabilia.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	SAMHSA funds may not be used to pay for promotional items and memorabilia including, but not limited to, gifts, souvenirs, clothing and commemorative items such as pens, mugs/cups, folders/folios, lanyards, and conference bags.
36.	Other	Excludes "miscellaneous" and "contingency" expenses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
37.	Indirect Charges (IDC)	If a federal negotiated IDC rate is charged, a copy of the IDC rate agreement or Cost Allocation Plan (or URL to Cost Allocation Plan) has been included.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38.	Indirect Charges	If a federal 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"/>	
39.	Indirect Charges	If a federal 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"/>	
40.	Indirect Charges	If a federal 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"/>	
41.	Indirect Charges	If the de minimis rate is elected, the rate does not exceed percentage specified in the Uniform Guidance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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42.	Indirect Charges	If the de minimis rate is elected, the Modified Total Direct Cost (MTDC) base has been correctly applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
43.	Indirect Charges	If the rate for Federal awards for training was used, the rate does not exceed the percentage stated in the NOFO.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
44.	Indirect Charges	If the rate for Federal awards for training was used, the MTDC base has been correctly applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
45.	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"/>	
46.	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"/>	
47.	Funding Limitations & Restrictions	Includes a table with the costs applied to <u>each</u> Funding Limitation and Restriction specified in the NOFO?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	