

Section V. INSTRUCTIONS FOR COMPLETING FORMS SF-424

All application forms are now available on the ACF website for down loading
<http://www.acf.dhhs.gov/programs/ofs/forms.htm>

The standard forms attached to this announcement shall be used to apply for funds under this program announcement.

It is suggested that you reproduce single-sided copies of the SF-424 and SF-424A, and type your application on the copies. Please prepare your application in accordance with instructions provided on the forms (Attachments B, C and D) as modified by the instructions set forth in SECTION III above and all of the OCS specific instructions set forth below:

Provide line item detail and detailed calculations for each budget object class identified on the Budget Information form. Detailed calculations must include estimation methods, quantities, unit costs and other similar quantitative detail sufficient for the calculation to be duplicated. The detailed budget must also include a breakout by the funding sources identified in Block 15 of the SF-424.

Provide a narrative budget justification that describes how the categorical costs are derived. Discuss the necessity, reasonableness and allocability of the proposed costs. (Note: The Budget detail and Narrative Budget Justification should follow the SF-424 and 424A, and are not counted as part of the Project Narrative.)

A. *SF-424 – Application for Federal Assistance (Attachment B)*

Where the applicant is a previous DHHS grantee, enter the Central Registry System Employee Identification Number (CRS/EIN) and the Payment Identifying Number, if one has been assigned, in the Block entitled Federal Identifier located at the top right hand corner of the form (third line from the top).

Item 1. For the purpose of this announcement, all projects are considered Applications; there are no Pre-Applications.

Item 7. If applicant is an Indian Tribe, enter “K” in the box. If applicant is a non-profit organization, enter “N” in the box.

Item 9. Name of Federal Agency – Enter DHHS-ACF/OCS.

Item 10. The Catalog of Federal Domestic Assistance-Insert the CFDA number that corresponds with the specific OCS grant program as found in Section II of this announcement. Also, insert the title of the program as provided in Section II of this announcement.

Item 11. In addition to a brief descriptive title of the project, indicate the priority area of the specific OCS grant program for which funds are being requested. Use the letter designations provided under each grant program description as provided in Section II of this announcement.

Item 13. Proposed Project Dates – Show the project period as provided in Section II. In addition, the project start date must begin on or before September 30, 2003; the ending date should be calculated on the basis of the approved Project Period.

Item 14. Congressional District of Applicant/Project – Enter the number(s) of the Congressional District where the applicant's principal office is located and the number(s) of the Congressional District(s) where the project will be located.

Item 15. Estimated Funding – Item 15a. Show the total amount requested for the entire project period; Item 15b-e. For each line item, show both cash and third-party in-kind contributions for the total project period; Item 15f. Show the estimated amount of program income for the total project period; Item 15g. Enter the sum of all the line items.

B. SF-424A – Budget Information – Non-Construction Programs (Attachment C)

In completing these sections, the Federal Funds budget entries will relate to the requested OCS program funds only and Non-Federal will include funds mobilized from all other sources – applicant, state, local and other. Federal funds other than those requested from the OCS grant program should be included in the *non-Federal* entries.

Sections A and D of SF-424A must contain entries for both Federal (OCS) and *non-Federal* mobilized funds.

Section A – Budget Summary

Lines 1 – 4

Column (a) Line 1 – Enter OCS (insert name of grant program as provided in Section II of this announcement.)

Column (b) Line 1 – Enter appropriate CFDA number as provided in Section II of this announcement.

Columns (c) and (d) – Not Applicable

Columns (e), (f) and (g) - Line 1 - Enter appropriate amounts needed to support the project for the entire project period.

Line 5

Enter the figures from Line 1 for all columns completed, (e), (f) and (g).

Section B – Budget Categories

This section should contain entries for OCS funds only. The budget period will be entered in Column (1).

Allocability of costs is governed by applicable cost principles set forth in the Code of Federal Regulations (CFR), Title 45, Parts 74 and 92.

Budget estimates for administrative costs must be supported by adequate detail for the grants officer to perform a cost analysis and review. Adequately detailed calculations for each budget object class are those that reflect estimation methods,

quantities, unit costs, salaries and other similar quantitative detail sufficient for the calculation to be duplicated. For any additional object class categories included under the object class other, identify the additional object class(es) and provide supporting calculations.

Supporting narratives and justifications are required for each budget category, with emphasis on unique/special initiatives; large dollar amounts; local, regional, or other travel; new positions; major equipment purchases; and training programs.

A detailed itemized budget with a separate budget justification for each major item should be included as indicated below.

Line 6a

Personnel – Enter the total costs of salaries and wages.

Justification – Identify the project director and staff. Specify by title or name the percentage of time allocated to the project, the individual annual salaries and the cost to the project (both Federal and non-Federal) of the organization's staff that will be working on the project.

Line 6b

Fringe Benefits – Enter the total costs of the fringe benefits unless treated as part of an approved indirect cost rate, which is entered on Line 6j.

Justification – Enter the total costs of fringe benefits, unless treated as part of an approved indirect cost rate. Provide a breakdown of amounts and percentages that comprise fringe benefit costs.

Line 6c

Travel – Enter total cost of all travel by employees of the project. Do not enter costs for consultant’s travel.

Justification – Include the name(s) of traveler(s), total number of trips, destinations, length of stay, mileage rate, transportation costs and subsistence allowances. Traveler must be a person listed under the personnel line or employee being paid under non-Federal share.

Note: Local transportation and consultant travel costs are entered on Line 6h.

Line 6d

Equipment – Enter the total costs of all equipment to be acquired by the project. Equipment means an article of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of (a) the capitalization level established by the organization for financial statement purposes, or (b) \$5,000.

[Note: If an applicant’s current rate agreement was based on another definition for equipment, such as “tangible personal property \$500 or more,” the applicant shall use the definition used by the cognizant agency in determining the rate(s). However, consistent with the applicant’s equipment policy, lower limits may be set.]

Justification – Equipment to be purchased with Federal funds must be required to conduct the project and the applicant organization or its sub-grantees must not already have the equipment or a reasonable facsimile available to the project.

Line 6e

Supplies – Enter the total costs of all tangible personal property other than that included on line 6d.

Justification - Provide a general description of what is being purchased such as type of supplies (office, classroom, medical, etc.). Include equipment costing less than \$5,000 per item.

Line 6f

Contractual – Costs of all contracts for services and goods except for those that belong under other categories such as equipment, supplies, construction, etc. Third-party evaluation contracts (if applicable) and contracts with secondary recipient organizations, including delegate agencies and specific project(s) or businesses to be financed by the applicant, should be included under this category.

Justification - All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. Recipients and sub-recipients, other than States that are required to use Part 92 procedures, must justify any anticipated procurement action that is expected to be awarded without competition and exceed the simplified acquisition threshold fixed at 41 USC 403(11) currently set at \$100,000. Recipients might be required to make available to ACF pre-award review and procurement documents, such as request for applications or invitations for bids, independent cost estimates, etc.

Note: Whenever the applicant intends to delegate part of the project to another agency, the applicant must provide a detailed budget and budget narrative for each delegate agency, by agency title, along with the required supporting information referred to in these instructions.

Line 6g

Construction – Only complete if your project involves construction

Line 6h

Other – Enter the total of all other costs. Such costs, where applicable, may include, but are not limited to, insurance, food, medical and dental costs (non-contractual); fees and travel paid directly to individual consultants; local transportation (all travel which does not require per diem is considered local travel); space and equipment rentals; printing and publication; computer use training costs including tuition and stipends; training service costs including wage payments to individuals and supportive service payments; and staff development costs.

Line 6j

Indirect Charges – Enter the total amount of indirect costs. This line should be used only when the applicant currently has an indirect cost rate approved by DHHS or other Federal agencies.

If the applicant organization is in the process of initially developing or renegotiating a rate, it should, immediately upon notification that an award will be made, develop a tentative indirect cost rate proposal based on its most recently completed fiscal year in accordance with the principles set forth in the pertinent DHHS Guide for

Establishing Indirect Cost Rates and submit it to the appropriate DHHS Regional Office. It should be noted that when an indirect cost rate is requested, those costs included in the indirect cost pool cannot also be budgeted or charged as direct costs to the grant. Indirect costs consistent with approved indirect cost rate agreements are allowable. Also, if the applicant is requesting a rate which is less than what is allowed under the program, the authorized representative of the applicant organization must submit a signed acknowledgment that the applicant is accepting a lower rate than allowed.

Line 6k

Totals – Enter the total amount of Lines 6i and 6j.

Line 7

Program Income – Enter the estimated amount of income, if any, expected to be generated from this project. Separately show expected program income generated from OCS support and income generated from other mobilized funds. Do not add or subtract this amount from the budget total. Show the nature and source of income in the program narrative statement.

Justification – Describe the nature, source and anticipated use of program income in the Program Narrative Statement.

Section C: Non-Federal Resources

This section is to record the amounts of non-Federal resources that will be used to support the project. Non-Federal resources mean other than OCS funds for which

the applicant has received a commitment. Provide a brief explanation, on a separate sheet, showing the type of contribution, broken out by Object Class Category, (see SF-424A, Section B.6) and whether it is cash or third-party in-kind. The firm commitment of these required funds must be documented and submitted with the application in order to be given credit in the criterion.

This documentation must be in the form of letters of commitment or letters of intent from the organization(s)/individuals from which funds will be received.

Line 8

Column (a) – Enter the project title.

Column (b) – Enter the amount of cash or donations to be made by the applicant.

Column (c) – Enter the State contribution.

Column (d) – Enter the amount of cash and third-party in-kind contributions to be made from all other sources.

Column (e) – Enter the total of columns (b), (c) and (d).

Lines 9, 10 and 11

Leave Blank

Line 12

Carry the total of each column of Line 8(b) through (e). The amount in Column (e) should be equal to the amount on Section A, Line 5, Column (f).

Justification – Describe third-party in-kind contributions, if included.

Section D – Forecasted Cash Needs

Line 13

Federal – Enter the amount of Federal (OCS) cash needed for this grant, by quarter, during the budget period.

Line 14

Non-Federal – Enter the amount of cash from all other sources needed by quarter during the first year.

Line 15

Totals – Enter the total of Lines 13 and 14.

Section E – Budget Estimates of Federal Funds Needed for Balance of the Project

Line 16-19

Enter in Column (a) the same grant program titles shown in Column (a),

Section A. A breakdown by function or activity is not necessary. For new applications and continuation grant applications, enter in the proper columns amounts of Federal funds which will be needed to complete the program or project over the succeeding funding periods (usually in years). That section need not be completed for revisions (amendments, changes, or supplements) to funds for the current year of existing grants.

If more than four lines are needed to list the program titles, submit additional schedules as necessary.

Line 20

Enter the total for each of the Columns (b)-(e). When additional

schedules are prepared for this Section, annotate accordingly and show the overall totals on this line.

Section F – Other Budget Information

Line 21

Direct Charges – Include narrative justification required under Section B for each object class category for the total project period.

Line 22

Indirect Charges – Enter the type of DHHS or other Federal agency approved indirect cost rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied and the total indirect expense. Also, enter the date the rate was approved, where applicable. Attach a copy of the approved rate agreement.

Line 23

Provide any other explanations and continuation sheets required or deemed necessary to justify or explain the budget information.

C. SF-424B – Assurances Non-Construction Programs (Attachment D)

All applicants must sign and return the “Assurances” with the application.