

Administration for Children and Families
Office of Planning, Research and Evaluation
ACF Congressionally Directed Community Projects 2026
Application Guidance
Notice Of Funding Opportunity Number:
HHS-2026-ACF-OPRE-XP-0048



Application due date is June 16th, 2026

The deadline for submission of electronic applications

Via www.Grants.gov is 11:59 pm ET on the due date.

Paperwork Reduction Act Statement: The referenced collection of information is voluntary. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The valid OMB control number for this information collection is 0970-0604 which expires 4/31/2026. This deadline may be extended on a month by month basis, pending approval of a revised information collection. The time required to complete this collection of information is estimated to average 30 hours, including the time to review instructions, develop the content, and complete and review the collection of information. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: Office of Planning, Research, and Evaluation ACFCDProjects@acf.hhs.gov.

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SECTION I. REVIEW ALL INSTRUCTIONS

A. Summary

Organizations named in appropriation acts as Congressionally Directed Projects (CD Projects) often ask, “Our organization received grant money in the appropriations act. When do we get our funds?” Before the Administration for Children and Families (ACF) can award your organization those funds, you must submit an application, as required by 2 CFR 200.204. An award cannot be made until all required information is received (2 CFR 200.206).

This document provides guidance about the documentation needed for the Administration for Children & Families (ACF) to issue the award for CD Projects appropriated in 2026. **This is not a competitive process**, but ensures all federal requirements are met and your plan is documented.

The amount requested cannot exceed the amount identified by Congress.

Applications must address activities consistent with the purpose identified by Congress.

When ACF determines that your organization’s application meets all federal requirements, your award will be issued with instructions on establishing an account through which your organization will draw down the grant funds.

Completing the application will be easier if you first read this guidance carefully and in its entirety. These instructions will shorten the time that it takes to prepare an approvable application. When ACF determines that your organization’s application meets all federal requirements, you will be issued the award and provided instructions on establishing an account to access the grant funds.

After reviewing this Application Guidance, if you have any questions about your proposed funded activities and application content, please contact ACFCDDProjects@acf.hhs.gov.

B. Funding Details

Type: Grant

Expected total program funding: \$41,051,000

Total expected awards: 63

Award amounts: Funding for each ACF CD Project for 2026 was specified in Consolidated Appropriations Act, 2026 (H.R. 7148), and was detailed in the contact email you received from ACFCDProjects@acf.hhs.gov.

This is full funding for a single 12-month budget period.

Awards made under this funding opportunity are subject to federal funds availability.

The amount requested cannot exceed the amount identified by Congress.

Proposals should focus on a 12-month project period. Funding can only be used for activities and expenditures that occur during the project period.

A no-cost extension to the project period end date may be requested after the award is made but must be approved by ACF and administration leadership. To make an extension request, your award must show that:

- Satisfactory progress in meeting your project's objectives.
- Continuation of your project is necessary and serves in the government's best interest.

C. Eligibility

1. Eligible Applicants

Eligible applicants are those that have been specified in the Consolidated Appropriations Act, 2026 (H.R. 7148) by Congress to receive ACF funds for CD Projects. Non-specified entities may not receive funds, serve as replacement recipients, or serve as successors-in-interest after the award is made. Applications must describe activities consistent with the purpose identified by Congress.

2. Disqualification Factors

Individuals, including sole proprietorships, and foreign entities are not eligible.

3. Cost Sharing

Social Services Research and Demonstration (SSRD) legislation is the funding source for ACF CD Projects [42 United State Code § 1310]. SSRD funds may pay for **part** of research and

demonstration projects that are consistent with the legislation. Therefore, a non-federal cost share is required for this award but there is no statutory minimum for cost sharing. Applicants must include some non-federal funds in their application. If the applicant includes non-federal funds in their SF-424 and SF-424a, they are committed to providing those funds. Non-federal funds should be identified in Block 18 of the SF-424.

Types of cost sharing

You can meet your match requirement through any combination of:

- Cash contributed by your organization, partners, or other third parties.
- In-kind (non-cash) contributions from partners or third parties.

Cost sharing commitments

You must provide the amount of cost-sharing funds you promised. We put these commitments in the Notice of Award.

If you don't provide your promised amount, we may have to decrease your award amount or use other enforcement actions

You must include your cost-sharing funds when you fill out your federal financial reports.

3. Statutory Authority

Social Security Act § 1110 [42 U.S.C. § 1310]; appropriated under Consolidated Appropriations Act, 2026 (H.R. 7148).

4. Agency Priorities

Required alignment with ACF Vision, Mission, Values, Priorities, and Guiding Principles

The recipient of this award must implement any funds awarded under this NOFO to effectuate program goals or agency priorities in accordance with ACF's vision, mission, values, priorities, & guiding principles when authorized. Funded activities must advance ACF's vision of resilient, safe, healthy, and economically secure children, youth, families, and communities, and support ACF's mission to foster health and well-being through effective, accountable, and compassionate human services when awarded in any programs that authorize these priorities.

Consistent with ACF's values, in carrying out any project that is funded under this NOFO, the recipient is required to adhere to the following principle:

1. **Program integrity and fiscal stewardship:** Administer funds in accordance with all applicable federal statutes, regulations, and award conditions; maintain strong internal controls; and prevent waste, fraud, and abuse.

The recipient is also required to adhere to the following principles when consistent with the authority and scope of the award and its activities:

2. **Evidence-based and outcome-focused practices:** Design and deliver services using evidence-based or evidence-informed approaches, establish measurable performance goals, and use data to monitor outcomes and drive continuous improvement.
3. **Partnership and local leadership:** Coordinate with state, tribal, territorial, local, and community partners, as appropriate, and tailor services to meet community-identified needs while respecting local decision-making authority.

In addition, in keeping with ACF's priorities, the recipient must administer any project that is awarded under this NOFO in accordance with the following objectives when consistent with the scope of the award and its activities in programs that are authorized to advance them:

4. **Family stability and child well-being:** Strengthen families, promote safe and stable home environments, and improve outcomes for children and youth through prevention-focused and developmentally appropriate services.
5. **Work, self-sufficiency, and economic mobility:** Support pathways to employment, job retention, and economic independence for individuals and families, including through workforce development, education, and supportive services.
6. **High-quality early care and learning:** Where applicable, invest in high-quality early childhood programs that support school readiness, healthy development, and long-term success.

The recipient must demonstrate ongoing compliance with these values and priorities, in all programs that are authorized to advance them, through program design, implementation, reporting, and evaluation. Failure to meaningfully align funded activities with the applicable requirements may result in corrective action, additional reporting requirements, or other enforcement actions consistent with federal grant regulations found at 2 CFR Part 200 and the terms and conditions of this award.

D. Program Description

The Administration for Children and Families (ACF) administers Congressionally Directed Spending, also referred to as CD Projects, are discretionary, one-time awards identified by Congress through the annual appropriations process. These projects are funded under ACF's SSRD authority (Section 1110 of the Social Security Act).

The purpose of ACF's CD Projects is to support locally identified, high-impact research and demonstration projects that advance the well-being of children, families, and communities. CD Projects are intended to:

- Address specific community needs identified by Congress
- Support innovative or evidence-informed services, infrastructure, or pilot initiatives
- Strengthen the capacity of organizations serving vulnerable populations
- Promote family stability, economic self-sufficiency, and child well-being

The application will:

- Provide all necessary information so that ACF can process the award.
- Demonstrate to ACF that the planned activities are consistent with the congressionally identified purpose specified in ACF's appropriations act. By law, the agency cannot award these grant funds for any other purpose.
- Allow ACF to determine that your plan to spend the funds is in accordance with applicable Federal laws and regulations.
- Commit to a plan for funded activities for the project.
- Provide a detailed budget, linked to the planned activities.

In the application, you should focus only on the funded activities to address the congressionally identified purpose and the funded activities. No justification or background for the project is needed.

This guidance includes:

- Required information for each part of the application.
- *Appendix A – Budget and Budget Justification Example* includes a sample budget and budget justification.
- *Appendix B – Recommended Outline of Project Narrative File* includes a suggested outline for the project narrative
- *Appendix C – Application Checklist* includes Application Checklist

Funding Policies and Limitations

As of October 1, 2025, HHS adopted 2 CFR 200, with some exceptions included in 2 CFR 300. These replace those in 45 CFR 75 for regulations for federal grants.

For guidance on types of costs, see Provisions for Selected Items of Costs of the Uniform Guidance found in [2 CFR part 200 Subpart E – Cost Principles](#).

General Policies

- To the extent permitted by law, including any relevant court orders, you may not use funds from this NOFO for any diversity, equity, inclusion, and accessibility (DEI and DEIA) activities. This includes:
 - DEI- or DEIA-related research.
 - Activities that discriminate based on race, color, religion, sex, national origin, or protected traits.
 - Any efforts that promote a “discriminatory equity ideology.”
- To the extent permitted by law, including any relevant court orders, ACF will also not allow funds awarded under this NOFO to support any services or activities that inculcate or promote gender ideology.
- For guidance on other types of costs that we restrict or do not allow, see General Provisions for Selected Items of Costs of the Uniform Guidance, [2 CFR part 200](#).

Program-Specific limitations and policies

We do not allow the following costs under this notice of funding opportunity (NOFO):

- Costs not consistent with the congressionally identified purpose

Additional restrictions are outlined in Section IV C. Funding Restrictions.

E. Indirect Costs

Indirect costs are costs you charge across more than one project and cannot be easily separated by project.

To charge indirect costs you can select one of two methods:

Method 1—Approved rate. If you currently have an indirect cost rate approved by your cognizant federal agency, you may use that rate

Method 2—*De minimis* rate. If you do not have a negotiated indirect cost rate, you may elect to charge a *de minimis* rate (see 2 CFR §200.414(f)). This rate is 15% of modified total direct costs (MTDC). See definition of MTDC (2 CFR 200.1). You can use this rate indefinitely.

You may choose to not charge indirect costs or to exclude the facilities and administrative costs of the project in your budget.

If you do not have an approved rate and do not want to use the *de minimis* rate, you may also choose to allocate costs typically charged under indirect as direct line-item costs. These must be supported with documentation evidence.

F. Subawards

If you are awarding substantial portion of the awards to a subrecipient, subcontract, or subaward, as the prime recipient, you must maintain a substantive role in the project. We define a substantive role as conducting funded activities and providing services that are necessary and integral to completing the project. Monitoring your subrecipient's activities alone as described in 2 CFR 200.332 is not a substantive role.

We do not fund awards where your role primarily serves as a conduit for passing funds to other organizations unless that arrangement is authorized by statute.

If they do not have one, all subrecipients or subawards must obtain a Unique Entity Identifier (UEI) through the System for Award Management (SAM.gov).

Subrecipients must meet the eligibility requirements of this NOFO.

G. Salary Rate Limitations

The salary rate limitation in the current appropriations act applies to this program. You may not use awarded funds to pay a salary at a higher rate than the rate for Executive Level II. For the Executive Level II salary, please see guidance from the Office of Personnel Management on executive and senior level employee pay.

The salary limitation reflects a person's base salary (including any portion of the salary that is paid for with indirect costs). It does not include fringe benefits or any income the person is allowed to earn outside of the duties of the applicant organization. This salary limitation also applies to subawards, contracts, and subcontracts under an ACF grant or cooperative agreement.

H. Program Income

Program income is money earned as a result of your award-supported project activities. You must use any program income you generate from awarded funds for approved project-related activities. Find more about program income at [2 CFR 200.307](#).

SECTION II: GET REGISTERED

A. SAM.gov

You must have an active account with SAM.gov and a Unique Entity Identifier. If your organization is already registered with SAM.gov, and has a Unique Entity Identifier, please confirm that your registration is up to date. You do not need to re-register. SAM.gov registration can take several weeks. Begin that process today.

To register a new account, go to [SAM.gov Entity Registration](#) and select Get Started. From the same page, you can also select the Entity Registration Checklist for the information you will need to register.

When you register or update your SAM.gov registration, you must agree to the [financial assistance general certifications and representations](#). You must agree to those for financial assistance specifically, as opposed to contracts, because the two sets of agreements are different. You will have to maintain your registration throughout the life of any award. If your organization has multiple UEIs, use the one associated with your physical location.

Once registered in SAM.gov, you will be provided with a Unique Entity Identifier (UEI) and be able to establish an E-Biz point of contact for your organization. For help with SAM.gov, see [Section VIII: CONTACTS AND SUPPORT](#)

B. Grants.gov

You must also have an active account with [Grants.gov](#). You can see step-by-step instructions at the [Grants.gov Quick Start Guide for Applicants](#). For help with Grants.gov, see [Section VIII: CONTACTS AND SUPPORT](#)

C. Find the Application Package

The application package on Grants.gov has all the forms you need to apply. You can find it online. Go to [Grants Search at Grants.gov](#) and search for opportunity number HHS-2026-ACF-OPRE-XP-0048. Then select the Package tab.

We recommend that you select the Subscribe button from the View Grant Opportunity page to get updates.

If you can't use Grants.gov to download application materials or have other technical difficulties, including issues with application submission, [contact Grants.gov](#) for assistance.

Learn More: Visit [Applying for an ACF Grant Award](#) on the ACF Grants page.

SECTION III: PREPARE YOUR APPLICATION

A. Application Components

Organizational Contacts

On Standard Form (SF) 424 two organizational staff must be identified: The Authorized Organization Representative (AOR) and a second Point of Contact (POC). **The AOR and the POC on the SF 424 must be two separate people.**

Authorized Organization Representative (AOR). AOR is the designated representative of the applicant/recipient organization with authority to act on the organization's behalf in matters related to the award and administration of grants. This individual sign all forms for the grant application. In signing a grant application, this individual agrees that the organization will assume the obligations imposed by applicable Federal statutes and regulations and other terms and conditions of the award, including any assurances, if a grant is awarded. Signature: All application forms, including, but not limited to the SF-424 and the SF-424b, must be signed by the AOR of the organization.

Second Point of Contact. In addition to the AOR, a second point of contact (POC) on matters involving the application must also be identified. The POC is usually known as the Project Director or Principal Investigator. The POC must be available to answer any questions pertaining to the application.

Applications Must Be One File (in addition to forms).

Each applicant applying electronically via Grants.gov is required to upload **one required file (a Project Narrative file)**. Standard Forms and OMB-approved forms will be completed separately. Please refer to Appendix C Application Checklist for list of required application content.

Required Project Narrative File Content. Refer to SECTION IV: REVIEW REQUIRED APPLICATION CONTENT for more details on each required component of the application. In addition to all required forms, Grants.gov will allow upload of one file. We recommend your file content match to the order below, for ease of review and processing. See Appendix B – Recommended Outline of Project Narrative File for additional information.

The **Project Narrative file** must include:

A. Project Description

- Approach
- Timeline and Milestones
- Organizational Capacity
- Third Party Agreements (Memoranda of Understanding (MOUs/Letters of Commitment (if applicable)
- Proof of Legal Status of Organization as Non-Profit
- Plan for Oversight of Federal Funds and Activities
 - Plan for Monitoring Subrecipients (if applicable)

B. Budget and Budget Justification

- Line Item Budget
- Budget Justification
- If indirect costs claimed, then copy of the Indirect Rate Cost Agreement or de minimis rate statement

Page Limit

Applicants **must limit their Project Narrative file (in its entirety) to 40 pages**. The required Standard Forms, OMB-approved forms, assurances, and certifications do not count toward the 40-page limit. Please refer to [*Appendix C – Application Checklist*](#) at the end of this guidance for list of required application content.

Required Standard Forms (SFs) and OMB-approved Forms

Standard Forms (SFs) and OMB-approved forms may be completed on forms electronically within Grant.gov. To preview forms and forms instructions, see [SF-424 Individual Family | GRANTS.GOV](#). Refer to [*Appendix C – Application Checklist*](#) for list of required application content.

Human Subjects Research

Not included in the page limit.

If the proposed project involves research activities involving human subjects, the applicant must comply with the HHS regulations at [45 CFR part 46](#) (incorporated into 2 CFR 200) regarding the protection of human research subjects, unless the activities are exempt as specified in the regulation.

Before engaging in ACF-supported human subjects research, an institution must:

1. Hold or obtain a Federal wide Assurance (FWA) approved by the Office of Human Research Protections (OHRP); or partner with an organization that does so; and
2. Certify to ACF that the research has been/will be reviewed and approved by an IRB designated in the FWA and will be subject to continuing review by an IRB.

Applicants proposing to conduct research activities with human subjects **must** submit the form [Protection of Human Subjects Assurance Identification/IRB Certification/Declaration of Exemption \(Common Rule\)](#) with the application package; if the information is not available at the time of application, it **must** be submitted prior to the award of a grant. For more on this topic see the Office of Human Research Protections website. If you have questions, you can email them at OHRP@HHS.gov or call them at 240-453-6900.

Accepted Application Format

With the exception of the required Standard Forms (SFs) and OMB-approved forms, all application materials must be formatted so that they are 8 ½" x 11" white paper with 1-inch margins all around. Applications should be double spaced.

If possible, applicants are encouraged to include page numbers for each page within the application.

English Language

Applications must be submitted in the English language and must be in the terms of United States (U.S.) dollars. If applications are submitted using another currency, ACF will convert the foreign currency to U.S. currency using the date of receipt of the application to determine the rate of exchange.

Use Only File Formats Supported By ACF

It is critical that applicants submit applications using only the supported file formats listed here. While ACF supports all of the following file formats, we strongly recommend that the application submission file is uploaded as a PDF document.

ACF supports the following file formats:

- Adobe PDF – Portable Document Format (.pdf)
- Microsoft Word (.doc or .docx)
- Microsoft Excel (.xls or .xlsx)
- Microsoft PowerPoint (.ppt)
- Image Formats (.JPG, .GIF, .TIFF, or .BMP only)

Do Not Encrypt or Password-Protect the Electronic Application Files

If ACF cannot access submitted electronic files because they are encrypted or password protected, the affected file will be removed from the application and will not be reviewed. This removal may make the application incomplete, and ACF will not make awards based on an incomplete application.

SECTION IV: REVIEW REQUIRED APPLICATION CONTENT

This section describes all information needed to process the award for your organization's Congressionally Directed Community Project. Your *Project Narrative* file must include A. Project Description and B. Budget and Budget Justification. *Appendix C – Application Checklist* provides a summary of required application content; see also *Appendix B – Recommended Outline of Project Narrative File*

A. Project Description

The application must address the purpose identified by Congress. In addition, the proposed federal budget must not exceed the amount identified by Congress.

Your application's Project Description must include the following:

1. OUTCOMES:

Briefly provide a few overview sentences describing 1) the problem, community need or issue that your project will address and 2) the potential outcomes from the funded activities.

Applicant should identify and define expected outcomes from the funded activities.

2. APPROACH:

The planned activities should be consistent with the congressionally identified purpose. The Project Approach should explain how the applicant organization will implement all activities for which federal funds will be used. Outline a plan of action that describes the scope and detail of how the congressionally funded activities and outcomes will be accomplished. When appropriate to the funded activity, a staffing plan should be included. Cite potential obstacles and challenges to accomplishing project goals and explain strategies that will be used to address these challenges.

ACF is particularly interested in project descriptions that convey strategies for achieving intended outcomes.

The Approach must be clear, concise, and complete. Cross-referencing should be used rather than repetition. All identified activities should be clearly linked to costs described in budget justification.

If federal funds are being used to conduct evaluation or research activities, those activities should be clearly described, including the research questions, methods and design.

Subawards and subrecipients have requirements distinct from subcontracts, contracts or collaborative partnerships. If subawards or subrecipients are proposed, include in your Approach your organization's oversight plan consistent with guidance for Subawards and Subrecipients under *Section IV.B. Budget and Budget Justification.*

3. PROJECT TIMELINE AND MILESTONES:

Provide quantitative monthly or quarterly projections (for the entire project period) of the accomplishments to be achieved for each funded function or activity, in quantified terms. For example, the achievement could be the number of people to be served, and the number of activities accomplished. Identified target achievements should be consistent with your described Outcome and Approach. The timeline may be organized and presented as project tasks and subtasks with their corresponding timelines during the project period. When accomplishments cannot be quantified by activity or function, list them in chronological order to show the schedule of accomplishments and their target dates.

4. ORGANIZATIONAL CAPACITY:

Provide a brief statement regarding your organization's experience and capabilities for doing the proposed work. Provide similar brief description about any participating partners, contractors, subawardees, and subrecipients.

As evidence of Organizational Capacity, provide the following information on the applicant organization, key staff who will be working on funded activities, and, if applicable, on any subcontractors, subawards, subrecipients or partner organizations:

- Curricula Vitae (CV) of key personnel leading funded activities
- Job descriptions and qualifications for each vacant key position to be funded.
- Evidence that the applicant organization has relevant experience and expertise with activities similar to those proposed.
- Evidence that each participating organization, including partners, contractors and/or subrecipients, and subawardees possess the organizational capability to fulfill their role(s) and function(s) effectively.
- Child-care licenses and other documentation of professional accreditation relevant to the funded activities.
- Documentation of compliance with federal/state/local government standards.

5. THIRD-PARTY AGREEMENTS

If applicable to the funded activities, the applicant should provide third-party agreements. A “third-party” is a subrecipient, subaward, contractor, consultant, or other cooperating entity.

These include Memoranda of Understanding (MOU) or Letters of Commitment. Letters of Commitment and MOUs must both clearly describe the roles and responsibilities for project activities and the support and/or resources that the third-party is committing. The Letters of Commitment and MOUs must be signed by the person in the third-party organization with the authority to make such commitments on behalf of their organization. General letters of support are not considered to be third-party agreements.

If third party agreements are not available by the application due date, please provide the timeline for when they will be finalized and submitted to ACF.

6. PROOF OF LEGAL STATUS OF APPLICANT ORGANIZATION

Applicants must provide proof of Non-Profit Status.

Proof of Non-Profit Status Options:

Non-profit organizations applying for funding are required to submit proof of their non-profit status. Proof of non-profit status is any one of the following:

- A reference to the applicant organization’s listing in the IRS’s most recent list of tax-exempt organizations described in the IRS Code.
- A copy of a currently valid IRS tax-exemption certificate.
- A statement from a state taxing body, state attorney general, or other appropriate state official certifying that the applicant organization has non-profit status and that none of the net earnings accrue to any private shareholders or individuals.
- A certified copy of the organization's certificate of incorporation or similar document that clearly establishes non-profit status.
- Any of the items in the subparagraphs immediately above for a state or national parent organization and a statement signed by the parent organization that the applicant organization is a local non-profit affiliate.

7. PLAN FOR OVERSIGHT OF FEDERAL AWARD FUNDS AND ACTIVITIES

Recipients are required to ensure proper oversight in accordance with 2 CFR 200.332 Subpart D.

These regulations set forth the standards for effective oversight for:

- Financial and Program Management
- Property (if applicable by program legislation)
- Procurement
- Performance and Financial Monitoring and Reporting
- Subrecipient Monitoring and Management
- Record Retention and Access
- Remedies for Noncompliance

Describe the framework (e.g., staffing, governance, policies and procedures, risk management, systems) in place to ensure proper oversight of federal funds and activities in accordance with 2 CFR 200.332. The description must include system(s) for record-keeping and financial management; procedures to monitor, identify and mitigate risks and issues (e.g., audit findings, continuous program performance assessment findings, program monitoring); and those key staff that will be responsible for maintaining oversight of expenditures and the program activities staff, and, if applicable, partner(s) and/or subrecipient(s).

Monitoring Subawards and Subrecipients: Subawards and subrecipients are distinct from contracts, subcontracts or collaborative partnerships: subaward or subrecipients are responsible for major portions of the funded activities. If subrecipients or subawards are proposed, the prime recipient is responsible for monitoring the activities of the subrecipient and subawards as necessary to ensure that the funds are used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. For more information about budgeting for subawards and subrecipients, see the 7. Contractual section below.

Subrecipients and subawards, if applicable to your project, must also be registered at SAM.gov prior to receiving funds from the primary recipient. ACF does not require their UEI(s).

If subawards and subrecipients proposed, the prime recipient must describe in their application their monitoring plan. This should include your plan for communication with the subrecipients. The monitoring plan in your proposal must include:

- Reviewing subrecipient(s)' financial and performance reports that are required by the prime recipient.
- Following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies (pertaining to the federal funds provided to the subrecipient from the prime recipient) detected through audits, on-site reviews, report reviews, and other means.
- Issuing a management decision for audit findings pertaining to the federal funds provided to the subrecipient from the prime recipient.
- Accordingly, both the budget and proposed activities should reflect the oversight plan for any subrecipients or subawards.

B. Budget and Budget Justification

1. Overview

NOTE: Do not exceed the federal budget amount congressionally identified for your project. The award ceiling identified for your organization reflects the total costs including both direct and indirect costs.

SEE *Appendix A – Budget and Budget Justification EXAMPLE*. This example may not match to your project, so adapt as needed. You are not required to follow the format of the example but should provide the relevant information for your project. *Appendix A* includes examples of using a subaward/subrecipient and of the two options for indirect charges.

Applicants are required to submit a *line-item budget* and a *budget justification* with their application. Guidance is provided below regarding each line-item budget category and details that are required for justification.

The project *budget* is entered on the Budget Information Standard Form (SF) SF-424A. Applicants are encouraged to review the form instructions in addition to the guidance in this

section. The SF-424A should reflect the 1-year budget and project period. Instructions can be found at [SF-424 Individual Family GRANTS.GOV](https://www.acf.hhs.gov/grants/individual-family-grants).

The *budget justification* consists of a budget justification and a line-item budget detail that includes detailed calculations for the amounts entered under “object class categories” on the Budget Information Standard Form SF-424A. The *budget justification* should include estimation methods, quantities, unit costs, and other similar quantitative details sufficient for the calculation to be duplicated. The information should fully explain and support the SF-424A line-item amounts. Discuss the necessity, reasonableness, and allocation of the proposed costs.

It should be possible to link the information in the budget and budget justification to the proposed activities and outcomes laid out in the *Outcomes* and *Approach* section of your application.

Executive and Senior Level Pay. *The Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2021 and Consolidated Appropriations Act, 2021, (Division H, Title II, Sec. 202), limits the salary amount that may be awarded and charged to ACF grants and cooperative agreements. Award funds issued under this application guidance may not be used to pay the salary of an individual at a rate in excess of Executive Level II. For the Executive Level II salary, please see “Executive & Senior Level Employee Pay Tables” under <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/>. The Executive Level II salary reflects an individual's base salary exclusive of fringe benefits and any income that an individual may be permitted to earn outside of the duties of the applicant organization. This salary limitation also applies to subawards and subcontracts under an ACF grant or cooperative agreement.*

Social Services Research and Demonstration (SSRD) legislation is the funding source for ACF CDCP projects [42 United State Code § 1310]. SSRD funds may pay for part of research and demonstration projects that are consistent with the legislation. Therefore, cost sharing is required but there is no statutory minimum for cost sharing. Applicants may volunteer non-federal funds in their application. If the applicant volunteers to include non-federal funds in their SF-424 and SF-424a, they are committed to providing those funds. Volunteered non-federal funds should be identified in Block 18 of the SF-424.

If the volunteered non-federal funds are accepted by ACF, the non-federal resources will be included in the approved project budget and in the award documentation. The applicant will be held accountable for all volunteered non-federal funds as shown in the Notice of Award (NOA).

A recipient's failure to provide the volunteered non-federal funds may result in the disallowance of federal funds. Recipients will be required to report obligation of these funds in their Federal Financial Reports.

Use the following guidelines for preparing the project budget and budget justification. The budget narrative includes a budget justification and a line-item detailed budget breakdown. Applications should only include allowable costs in accordance with 2 CFR 200 Subpart E. The categories below are those that need to be completed on the SF-424A form. See *Section IV.C. Funding Restrictions* for unallowable expenditures.

SEE **APPENDIX A – BUDGET AND BUDGET JUSTIFICATION EXAMPLE**. This example may not match to your project, so adapt as needed. You are not required to follow the format of the example, but should provide parallel information for your project. *Appendix A* includes examples of using a subaward/subrecipient and of the two options for indirect charges.

2. Personnel

Description: Costs of employee salaries and wages. See 2 CFR §200.430 for more information on allowable personnel costs. Do not include the personnel costs of consultants, contractors and subrecipients under this category.

Justification: For each position, provide: the name of the individual (if known), their title; time commitment to the project in months; time commitment to the project as a percentage or full-time equivalent (FTE); annual salary; grant salary; wage rates; etc. Identify the project director or principal investigator, if known at the time of application.

3. Fringe Benefits

Description: Costs of employee fringe benefits are allowances and services provided by employers to their employees in addition to regular salaries and wages. For more information on fringe benefits please refer to 2 CFR §200.431 Do not include the fringe benefits of consultants, contractors, and subrecipients.

Typically, fringe benefit amounts are determined by applying a calculated rate for a particular class of employee (full-time or part-time) to the salary and wages requested. Fringe rates are often specified in the approved indirect cost rate agreement. Fringe benefits may be treated as a direct cost or indirect cost in accordance with the applicant's accounting practices. Only fringe benefits as a direct cost should be entered under this category.

Justification: Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, Federal Insurance Contributions Act (FICA) taxes, retirement, taxes, etc.

4. Travel

Description: Costs of project-related travel (i.e., transportation, lodging, subsistence) by employees of the applicant organization who are in travel status on official business. Travel by non-employees such as consultants, contractors or subrecipients should be included under the Contractual line-item. Local travel for employees in non-travel status should be listed on the Other line. Travel costs should be developed in accordance with the applicant's travel policies and 2 CFR §200.475

Justification: For each trip show: the total number of travelers; travel destination; duration of trip; per diem; mileage allowances, if privately owned vehicles will be used to travel out of town; and other transportation costs and subsistence allowances. If appropriate for this project, travel costs for key project staff to attend ACF-sponsored workshops/conferences/recipient orientations should be detailed in the budget justification.

5. Equipment

Description: “Equipment” means an article of tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost that equals or exceeds the lesser of: (a) the capitalization level established by the organization for the financial statement purposes, or (b) \$10,000. (Note: Acquisition cost means the net invoice unit price of an item of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation, shall be included in, or excluded from, acquisition cost in accordance with the organization's regular written accounting practices.) See 2 CFR §§200.1, 200.216, 200.313(e) equipment threshold of \$10,000, and 2 CFR §§200.313 and 200.439 for more information.

Justification: For each type of equipment requested provide: a description of the equipment; the cost per unit; the number of units; the total cost; and a plan for use on the project; as well as use and/or disposition of the equipment after the project ends.

6. Supplies

Description: Costs of all tangible personal property, other than included under the Equipment category. This includes office and other consumable supplies with a per-unit cost of less than \$10,000. A computing device is a supply if the acquisition cost is below the lesser of capitalization

level established by the recipient or subrecipient for financial statement purposes or \$10,000, regardless of the length of its useful life. See 2 CFR §§200.1, 200.314(a) supplies threshold of \$10,000, and 2 CFR §§200.314 and 200.453 for more information.

Justification: Specify general categories of supplies and their costs. Show computations and provide other information that supports the amount requested.

7. Contractual

Description: Cost of all contracts and subawards except for those that belong under other categories such as equipment, supplies, construction, etc. Include third-party evaluation contracts, if applicable, and contract or subawards with secondary recipient organizations (with budget detail), including delegate agencies and specific project(s) and/or businesses to be financed by the applicant. Costs related to individual consultants should be listed on the Other line. Recipients are required to use procurement procedures at 2 CFR §200.317 — 200.327; for procurement under the micro-purchase threshold of \$50,000, see 2 CFR §200.320, and subawards are subject to the requirements at 2 CFR §200.331 — 200.333.

Justification: Demonstrate that all procurement transactions will be conducted in a manner to provide, to the maximum extent practical, open, and free competition. Applicants must justify any anticipated procurement action that is expected to be awarded without competition and exceeds the simplified acquisition threshold stated in 48 CFR § 2.101(b). Recipients may be required to make pre-award review and procurement documents, such as requests for proposals or invitations for bids, independent cost estimates, etc., available to ACF.

Indicate whether the proposed agreement qualifies as a subaward or contract in accordance with 2 CFR §200.331. Provide the name of the contractor/subrecipient (if known), a description of anticipated services, a justification for why they are necessary, a breakdown of estimated costs, and an explanation of the selection process. In addition, for subawards, the applicant must provide a detailed budget and budget justification for each subaward, by entity name, along with the same justifications referred to in these budget and budget justification instructions.

Subawards and Subrecipients: For applicants proposing to use subaward(s) or subrecipient(s), if the total amount budgeted for subawards exceeds 50 percent of total direct costs for the budget period, the applicant must provide a justification for subawarding the portion of the project and must explain how the prime recipient plans to maintain a substantive role in the project.

Applicants must explain why the participation of the subrecipient is necessary, and why the applicant cannot achieve the objectives without the subrecipient(s)' participation. Subawards and subrecipients

are distinct from contracts, subcontracts or collaborative partnerships: subaward or subrecipients are responsible for major portions of the funded activities.

If subrecipients are proposed, the prime recipient is responsible for monitoring the activities of the subrecipient(s). The application must include the monitoring plan. See guidance on the requirements for a monitoring plan for subrecipients or subawards under *Section IV.A.7 Plan for Oversight of Federal Funds and Activities*

8. Other

Description: Enter the total of all other costs. Such costs, where applicable and appropriate, may include, but are not limited to consultant costs, local travel, insurance, food (when allowable), medical and dental costs (non-personnel), professional service costs (including audit charges), space and equipment rentals, printing and publications, computer use, training costs (such as tuition and stipends), staff development costs, and administrative costs. Please note costs must be allowable per 2 CFR Part 200 Subpart E.

Justification: Provide a breakdown of costs, computations, a narrative description, and a justification for each cost under this category.

9. Indirect Charges

(See *Appendix A – Budget and Budget Justification Example* for examples of the two methods of calculating Indirect Charges).

Description: Total amount of indirect costs and direct costs must not exceed the ceiling amount specified. Indirect costs are a percentage of a budget that can be utilized by the organization to provide technical and administrative support to the funded activity without having to detail correspondingly in the budget. They are also described as organizational costs that apply across projects but are difficult to isolate. The applicant organization may choose not to have indirect charges or they may choose to budget as direct costs items that are usually considered indirect. These costs must be supported by documentation. You can choose one of two methods to calculate indirect charges. An applicant may only select one method. Either:

- 1. The applicant currently has an indirect cost rate approved by the Department of Health and Human Services (HHS) or another cognizant federal agency.**

Justification: An applicant must enclose a copy of the current approved rate agreement. If the applicant is requesting a rate that is less than what is allowed under the program, the authorized representative of the applicant organization must submit a signed acknowledgement that the

applicant is accepting a lower rate than allowed. Choosing to charge a lower rate will not be considered during the objective review or award selection process.

OR

2. Per 2 CFR §200.414(f) Indirect (F&A) costs

“Non-Federal entity [i.e., applicant] that has never received a negotiated indirect cost rate, ... may elect to charge a *de minimis* rate of 15 percent of modified total direct costs (MTDC) which may be used indefinitely, costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected be used consistently for all Federal awards until such time as the non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.”

Justification: If requesting *de minimis*, the application must include a statement that the applicant organization has never received a negotiated cost rate and elects to receive a *de minimis* cost rate of 15 percent. If applicants are awaiting approval of their indirect cost proposal, they may request the 15 percent *de minimis* rate. When the applicant chooses this method, costs included in the indirect cost pool must not also be charged as direct costs to the grant.

You may only charge the *de minimis* 15 percent rate against certain direct costs: Personnel, Fringe, Materials, and the first \$50,000 per each subrecipient, or subcontractor. You cannot charge the *de minimis* rate against equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support, and any amount greater than \$50,000 per subrecipient. Include in your budget justifications details about what direct costs were included in the *de minimis* calculation

C. Funding Restrictions

Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable. Fund raising costs for the purposes of meeting the Federal program objectives are allowable with prior written approval from the Federal awarding agency. (2 CFR § 200.442)

Proposal costs are the costs of preparing bids, proposals, or applications on potential Federal and non-Federal awards or projects, including the development of data necessary to support the non-Federal entity's bids or proposals. Proposal costs of the current accounting period of both successful and unsuccessful bids and proposals normally should be treated as indirect (F&A) costs and

allocated currently to all activities of the non-Federal entity. No proposal costs of past accounting periods will be allocable to the current period. (2 CFR § 200.460)

Pre-award costs are not allowable. Construction is not an allowable activity or expenditure under this award. Purchase of real property is not an allowable activity or expenditure under this award. Major renovation is not an allowable activity or expenditure under this grant program.

Step V: REVIEW AND AWARD

A. Application Review

1. Initial Review

We will review your application to make sure that it meets the responsiveness requirements. If your application does not meet these criteria, we will request the additional information needed.

2. Technical Review

Experts in social service programming will review all applications to ensure that the projects and budgets are sufficiently described, consistent with congressional purpose, and appropriate to federal funding. We may reach out for clarification, additional information or adjustments in the plan based on this technical review.

3. Risk Review

Before making an award, we review the risk that you will mismanage federal funds or fail to complete the project objectives. We need to make sure you've handled any past federal awards well and demonstrated sound business practices. We use SAM.gov Responsibility/Qualification to check this history for all awards likely to be over \$250,000.

If we find a significant risk, either through SAM.gov or through application review, we may choose to place specific conditions on the award.

For more details, see 2 CFR § 200.206.

B. Award Notices

We will email or transmit through our grant systems a Notice of Award (NoA) to your authorized official.

The NoA is the only official award document. The NoA tells you about the amount of the award, important dates, and the terms and conditions you need to follow. Until you receive the NoA, you have not received an award. Project costs that you incur before you receive a NoA are at your risk.

By drawing down funds, you accept the terms and conditions of the award. The NoA incorporates the requirements of the program and funding authorities, the grant regulations, the GPS, and the application guidance.

If you want to know more about NoA contents, go to [Notice of Award at ACF's website](#).

STEP VI: SUBMIT YOUR APPLICATION

A. Application Submission and Deadlines

Due on June 16th, 2026

- For electronic submissions, the due time is 11:59 p.m. ET.

Grants.gov creates a date and time record when it receives the application. If you submit the same application more than once, we will accept only the last on-time submission.

The grants management officer may extend an application due date based on emergency situations such as documented natural disasters or a verifiable widespread disruption of electric or mail service.

B. Submission Methods

1. Grants.gov

You must submit your application through Grants.gov unless we give you an exemption for a paper submission. See information on [getting registered](#).

For instructions on how to submit in Grants.gov, see the [Quick Start Guide for Applicants](#). Make sure your application passes the Grants.gov validation checks. Do not encrypt, zip, or password protect any files. We encourage you to leave yourself plenty of time to upload documents.

See [Contacts and Support](#) if you need help.

2. Issues with Federal Systems

If you experience a systems issue with Grants.gov or SAM.gov, please refer to [ACF's Policy for Applicants Experiencing Federal Systems Issues \[PDF\]](#).

3. Other Submissions

Intergovernmental review

This NOFO is not subject to [Executive Order 12372, Intergovernmental Review of Federal Programs](#). No action is needed.

For more information, see <http://www.hhs.gov/ohrp/index.html>.

SECTION VII: WHAT HAPPENS AFTER AWARD

A. Post-Award Requirements and Administration

1. Administrative and National Policy Requirements

There are important rules you'll need to follow if you get an award. You must follow:

- All terms and conditions in the Notice of Award, including the [ACF Standard Terms and Conditions](#) and, if applicable, any program-specific terms and conditions. We incorporate this NOFO by reference.
- The rules listed in [2 CFR 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements, effective October 1, 2025. These replace those in 45 CFR 75, with some exceptions in [2 CFR 300](#).
- The HHS [Grants Policy Statement \(GPS\)](#). This document has terms and conditions tied to your award. If there are any exceptions to the GPS, they'll be listed in your Notice of Award.

- All federal statutes and regulations relevant to federal financial assistance, including those highlighted in the [HHS Administrative and National Policy Requirements](#) and the [ACF Administrative and National Policy Requirements](#).

B. Reporting

As a recipient, you will have to submit performance and financial reports. To learn more about reporting, see [Reporting at the ACF website](#).

- Performance report form: ACF-OGM-PPR
 - Performance report frequency: Semiannually
- Financial report form: SF-425 FFR
 - Financial report frequency: Semiannually

VIII: CONTACTS AND SUPPORT

Agency Contacts

A. Program Office

Wendy DeCoursey

ACFCDProjects@acf.hhs.gov

B. Grants Management

David Lee

202-401-5461

David.Lee@acf.hhs.gov

Help with systems

C. Grants.gov

Grants.gov provides 24/7 support. Hold on to your ticket number.

- Phone: 1-800-518-4726 or
- Email: support@grants.gov.

D. SAM.gov

If you need help, you can:

- Call 1-866-606-8220
- Live chat with the [Federal Service Desk](#).

E. Reference websites

[U.S. Department of Health and Human Services \(HHS\)](#)

[Administration for Children and Families \(ACF\)](#)

[Grants.gov](#)

[Applying for an ACF Grant Award](#)

[Grants.gov Accessibility Information](#)

[Code of Federal Regulations \(CFR\)](#)

[United States Code \(U.S.C.\)](#)

[Award Terms and Conditions](#) (see also the [ACF Standard Terms and Conditions \[PDF\]](#))

[ACF Administrative and National Policy Requirements](#)

[ACF Property Guidance](#)

Appendix A – Budget and Budget Justification Example

Budget and Budget Justification Example ACF CDCP

Tip: Please read the Application Guidance Section IV.B. Budget and Budget Justification for the details that are required for each budget line-item category.

This is only an example Budget and Budget Justification, so adapt accordingly. Provide all needed details to fully represent your budget for the congressionally directed funds.

The Budget and Budget Justification should reflect expenditures planned for the entire 12-month project period. **The total federal budget must not exceed the amount indicated by Congress for your award.**

For your Budgets and Budget Justifications, provide:

- either clear labels or sufficient information to link to the funded activities detailed in the Project Description.
- details of the calculations used to reach the amounts entered in the Standard Form (SF) 424A.
- sources used to estimate costs (e.g., subcontractor’s proposed budgets, previous experience with similar activities, online catalogues, etc.).

Further, the totals for each line-item, highlighted in green in this example document, should match to the line-items in the corresponding SF424A form.

EXAMPLE BUDGET AND BUDGET JUSTIFICATION

Personnel

a	b	c	d
Staff name/role	Percent FTE (or number of hours total)	Salary (Rate)	Subtotal personnel (b x c)
Joe Larson, Project Coordinator	1.0 FTE	\$45,000	\$45,000
TBD, Staff Manager	.30 FTE	\$33,000	\$9,900
		Total Personnel=	\$54,900

Budget Justification Personnel: Joe Larson, Project Coordinator (1.0 FTE), is responsible for monitoring and carrying out all proposed activities funded under the program. Annual salary is \$45,000.

TBD, Staff Manager (0.3 FTE), will manage communications and maintain records for the funded activities. Annual salary is \$33,000.

Fringe

a	b	c	d
Benefit	Fringe Percentage	Base (Salaries)	Subtotal fringe (b x c)
FICA (SS/Medicare)	7.65%	\$54,900	\$4,200
Worker's Comp	2.19%	\$54,900	\$1,202
Retirement	7.00%	\$54,900	\$3,843
SUTA	\$9,000/annual x 0.94% x 1.3 FTE	n/a	\$169
Health Insurance	\$12,269/annual x 1.3 FTE	n/a	\$15,590
		Total Fringe	\$25,364

Budget Justification Fringe: FICA, the required contribution for Social Security and Medicare is calculated at 7.65% of the employer share of 100% wages. State unemployment insurance is calculated at 0.94% of 1st \$9,000 of employee’s wage and 1.18% of 1st \$9,000 of employee’s wage for part-time employees. Workman's comp is calculated at 2.19% employer share of 100% wages. Health Insurance includes a) medical, b) life, c) accidental death/dismemberment, d) long-term disability, e) short-term disability, f) dental, g) vision, and h) short-term counseling. The organization covers 100% of the cost for all full-time employees. Retirement is calculated at 7% employer share of 100% wages. Fringe benefits are calculated according to full-time or part-time status for this program budget.

Supplies

a	b	c	d
Supply type	Number of items	Cost per Item	Subtotal supply (b x c)
Notebooks	300	\$2	\$600
Laptops	2	\$1,500	\$3,000
		Total Supplies=	\$3,600

Budget Justification Supplies: As discussed in the Project Description, all participating students will receive one notebook; we anticipate 300 students total over the year. Two laptops will be purchased to be used for program-specific activities such as data collection and tracking. Costs derived from Staples online catalogue.

Travel

Trip	Airfare	Lodging	Car Rental	Food	Total Per person	Number of people	Total Travel Trip 1
Trip 1 Seattle 6/23	\$700	\$600	\$600	\$400	\$2,300	3	\$6,900
Trip 2 DC 4/24	NA	\$600	NA	\$100	\$700	3	\$2,100
						Total Travel	\$9,000

Budget Justification Travel: As described in the Project Description, two trips will be necessary for the project. Rates for airline, lodging and car rental are based on search using an online travel app. One trip to Seattle will be supported for three project staff people for cost of \$6900. One trip will also be supported for three people to the CCC conference in June, for total cost of \$ 2100. Total Travel Costs: \$9,000.

Contractual

a	b	c	d
Name of Contract Organization	Amount		Total
DDD	\$12,600		\$12,600
EXE	\$500		\$500
BbBb	\$60,000		\$60,000
		Total Contractual=	\$73,100

Budget Justification for Contractual: As described in the project description, three organizations will provide subcontract support. Amounts budgeted are based on budgets proposed by the contracting organizations. DDD will complete the development, formatting, and printing of the manuals for each student (\$12,600). EXE will provide the speaker/microphone equipment for the Main Event (\$500). BbBb will provide graphic services for all participating students (\$60,000).

Subrecipient Example Budget Justification for Contractual

As described in the project description, one of the contracting organizations will be a subrecipient. BbBb will be providing staff and implementing the manual throughout the project period, completing a major portion of the funded project. The amount budgeted is based on the budget proposed by the contracting organization. They will provide individual mentor support for each student, as well as organizing and leading five group events. As a subrecipient, they will meet with prime recipient on a monthly basis and provide a report every three months regarding costs, completed activities, and projected activities. (\$60,000). [TIP: If including subrecipients or subawards, you must include in your Project Description statements regarding subrecipient oversight; See Section IV.A.7. PLAN FOR OVERSIGHT OF FEDERAL AWARD FUNDS AND ACTIVITIES]

Total Contractual Cost: \$73,100

Other

[Tip: See Section IV.B.8. Other for more details about what cost categories could be included under Other.]

Consultant Costs

a	b	c	d
Name	Amount		Total
Joann’s Finest	\$4,000		\$4,000
Alexander’s Input	\$500		\$500
		Total Other=	\$4,500

Budget Justification/Narrative for Other: As discussed in the Project Description, two consultant agreements will be used to support the funded activities. The budgeted costs reflect estimates based on previous experiences with similar activities. Joann’s Finest will provide review and editing of the proposed manual (\$4,000). Alexander’s Input will complete motivational interviews with 10 participants (\$500).

Total Other Charge: \$4,500.

You may choose to not include Indirect Charges as part of your budget.

If you do choose to include Indirect Charges, there are two allowable approaches:

Indirect Charge De Minimis example

a	b	c	d
Eligible funds	Amount	.15 De minimis	Amount X de minimus
Personnel	\$54,900	.15	\$8,235
Fringe	\$25,364	.15	\$3,805
Supplies	\$3,600	.15	\$540
Travel	\$9,000	.15	\$1,350
Contractual	\$63,100	.15	\$9,465
Other	\$4,500	.15	\$675
		Total Indirect Charge=	\$24,070

Budget Justification/Narrative for De Minimis Example: Our Organization, CCC, does not have nor has ever had a negotiated Indirect Cost Rate Agreement. We will utilize the de minimis rate of 15% on the modified total direct costs which includes Personnel (\$54,900), Fringe (\$25,364), Supplies (\$3,600), Travel (\$9,000), Other (\$4,500) and the first \$50,000 per each subrecipient, subaward, or subcontractor (DDD \$12,600; EXE \$500; BbBb \$50,000).

Total Indirect Charge: De minimis rate (.15) X eligible funds (\$160,464) = **\$24,070**

Indirect Charge Negotiated Indirect Cost Rate Agreement example

Calculation: Negotiated Indirect Cost Rate (.25) X Total Modified Direct Costs (\$160,464) = **\$40,116**

Budget Justification/Narrative Our organization, CCC, will use the approved indirect cost rate of 25%, negotiated on June 24, 2022. Please see the enclosed copy of CCC’s negotiated Indirect Cost Rate Agreement (ICRA).

Total Indirect Charge is **\$40,116**

Indirect Charge:

[Tip: Are you going to use a negotiated Indirect Cost Rate Agreement, the de minimis rate, or either? See Section IV.B.9. Indirect Charges for more information. Enclose a copy of the Indirect Cost Rate Agreement if applicable.]

Total Direct Federal Budget: \$170,464

Indirect Cost Charge (with de minimis rate of 15%): \$24,070

Total Federal Budget: \$194,534

Total Direct Federal Budget: \$170,464

Indirect Cost Charge (with negotiated indirect rate of 25%): \$40,116

Total Federal Budget: \$210,580

[Tip: your total federal budget, including the indirect charge, cannot exceed the amount identified by Congress.]

Appendix B – Recommended Outline of Project Narrative File

Recommended Outline of Project Narrative File

Remember: this application process is NOT COMPETITIVE. We need documentation about your organization, how you will spend funds, and what you will spend it on.

In addition to providing the required forms to be filled out electronically, Grants.gov will provide a space to upload one (1) file: The *Project Narrative* file. The required content is outlined below (see also Section III.A. Application Components).

[Tip: We recommend your file content match to the order below, for ease of review and processing.]

Page Limit for *Project Narrative* File: 40 pages.

RECOMMENDED OUTLINE OF PROJECT NARRATIVE FILE

PROJECT DESCRIPTION (See Section IV.A. Project Description)

1. Outcomes

- A. Define the gap, community need or issue to be addressed by funded activities
- B. The expected results of the project

2. Approach

- A. Describe the approach to completing funded activities that address the Congressionally identified purpose (e.g., staffing, activities, potential challenges, partner roles, etc.)

3. Timeline and Milestones

4. Organizational Capacity

- A. Curricula Vitae (CV) of key personnel leading funded activities
- B. Job descriptions and qualifications for each vacant key position to be funded
- C. Evidence that applicant organization has relevant experience and expertise with activities similar to those proposed
- D. Evidence that each partnering organization (if applicable), including partners, subcontractors and/or subrecipients, possess the capability to fill their role(s) effectively.
- E. Child-care licenses and other documentation of professional accreditation
- F. Documentation of compliance with federal/state/local government standards

5. Third Party Agreements (if applicable)

- A. Memoranda of Understanding/Letters of Commitment

6. Proof of Legal Status of Recipient Organization (non-profit status)

7. Plan for Oversight of Federal Funds and Activities

- A. Plan for administration and documentation of funds
- B. Oversight of subrecipients (if applicable; see required statements, *Section IV.A7. PLAN FOR OVERSIGHT OF FEDERAL AWARD FUNDS AND ACTIVITIES*)

BUDGET AND BUDGET JUSTIFICATION (See Section IV.B. Budget and Budget Justification and Appendix A – Budget and Budget Justification Example)

8. Line-Item Budget and Budget Justification

- A. Explaining the amounts on the Standard Form 424a and
- B. Linking all costs to the funded activities described in the Project Description

9. If applicable: Copy of Indirect Cost Rate Agreement or Di Minimis statement

Appendix C – Application Checklist

Applicants may use this checklist as a guide when preparing an application package. You can preview the forms at the links provided. Instructions for each form are also available at the provided link. For most forms, you will be asked to complete them electronically within the Grants.gov system. Grants.gov will provide space for uploading both the Project Narrative and Budget Justification as attachments.

	What to Submit	
Application Checklist	Additional Information	When to Submit
Unique Entity Identifier (UEI) and Systems for Award Management (SAM) registration.	To obtain a UEI number (Unique Entity Identifier) and register at SAM, go to SAM.gov Home .	A UEI number (Unique Entity Identifier) and registration at SAM.gov are required for all applicants. Active registration on at SAM <u>must</u> be maintained throughout the application and project award period.
Standard Form (SF)-424 Application for Federal Assistance	A standard form. The Authorized Representative and the Point of Contact must be different people within the organization (see <i>Section III.A. Application Components</i>). Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV .	Submission is due by the application due date
SF- 424A Line-Item Budget	A standard form. Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV .	Submission is due by the application due date
SF-424B Assurances - Non-Construction Programs	A standard form. Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV .	Submission is due by the application due date

SF-424 Key Contact Form	<p>A standard form. Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV. Please include contact information for the point of contact (who should be the Principal Investigator and/or Project Director), and for the Authorized Representative of the Organization. These must be two different individuals.</p>	<p>Submission is due with the application by the application due date.</p>
SF-Project/Performance Site Location(s) (SF-P/PSL)	<p>A standard form. Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV.</p>	<p>Submission is due with the application by the application due date.</p>
Certification Regarding Lobbying (Grants.gov Lobbying Form)	<p>Complete this form. If lobbying is currently occurring for your organization, you must also complete the SF-LLL Disclosure of Lobbying form. A standard form. Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV</p>	<p>Submission is due with the application by the application due date.</p>
SF-LLL Disclosure of Lobbying Activities	<p>This form is required ONLY if your organization is currently engaged in lobbying. A standard form. Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV.</p>	<p>If applicable, submission is due at the time of application.</p>
<i>Project Narrative File:</i> Project Description	<p>Grants.gov will provide a space where you can upload one file, the Project Narrative file. This file must include all required content for the application: The Project Description and the Budget and Budget Justification.</p> <p>See <i>Section IIIA. Application Components</i> and <i>Section IV.A. Project Description</i> for more details.</p>	<p>Submission is due by the application due date</p>

<p><i>Project Narrative File: Budget and Budget Justification</i></p>	<p>Grants.gov will provide a space where you can upload one file, the Project Narrative file. This file must include all required content for the application, all components of the Project Description and the Budget and Budget Justification.</p> <p>The budget and budget justification describes how amounts in SF 424a were derived and links those costs to the proposed activities. See <u><i>Appendix A – Budget and Budget Justification Example</i></u></p> <p>See <u><i>Section III.A. Application Components</i></u> and <u><i>Section IV.B. Budget and Budget Justification</i></u> for more details.</p>	<p>Submission is required by application due date</p>
<p>Protection of Human Subjects Assurance Identification / IRB/ Certification / Declaration of Exemption (Common Rule)</p>	<p>This form is required ONLY if research or evaluation is part of the proposed activity. See http://www.hhs.gov/ohrp/assurances/forms/index.html for additional information. Instructions and forms are at grants.gov/forms/forms-repository/sf-424-family GRANTS.GOV.</p> <p>See <u><i>Section III A. Application Components</i></u> and OMB-approved Forms.</p>	<p>If applicable, submission of the required form is due with the application package by the due date</p>