



# **Susan Harwood Training Grant Program**

## **Grant Budget Proposal**



# Susan Harwood Training Grant Program Program Overview

Provide funding to nonprofit organizations and State or local government supported institutions of higher education to provide safety and health training to workers and/or employers covered by the OSH Act





# Grant Budget

- The budget defines the projected costs that will allow the grantee to complete approved program activities
  - Susan Harwood Training Grant Program activities must focus on disseminate training and/or training materials on occupational safety and health topics to workers and employers who are at-risk and working in small businesses covered by the OSH Act.
- The budget justifies and supports the grant funds requested.





# Training Costs

The grant focuses on the number of workers and employers trainees, and how much time is spent training them.

- Cost per trainee must be less than \$500

Total Budget ÷ Total Projected Number of Trainees  
*(Total Budget includes all federal and applicant funds)*

- Cost per training contact hour must be to less than \$125

Total Budget ÷ Total Projected Number of Trainee Contact Hrs.  
*(Total Budget includes all federal and applicant funds)*





# Allowable Grant Costs

Grant funds may be used for costs related to:

- Developing and/or purchasing training and educational materials for the project
- Conducting outreach and recruiting activities to increase the number of workers and/or employers participating in the program
- Conducting free training and other activities that inform workers and/or employers about workplace occupational safety and health hazards and hazard abatement
- Completing grant reporting requirements
- Fulfilling other approved program activities





# Prohibited Grant Costs

The Funding Opportunity Announcements list restrictions on the use of grant funds. A few are:

- Training on topics that do not address the recognition, avoidance, and prevention of unsafe or unhealthy working conditions
- Training on topics that are not covered by OSHA
- Duplicating training and other services offered by OSHA (OSHA Training Institute (OTI), OTI Education Center, or OSHA 10 & 30 hours training courses)
- Conducting training as a certification program or requirement for a certification program





# More Prohibited Costs

- Pay for staff development including costs to take OSHA Training Institute or OSHA Training Institute Education Center courses;
- Conducting training through any pre-existing, proprietary, or industry training or certification programs
- Compensating trainee (stipends, incentives, lost wages) for attending the training
- Generate membership for the organization
- Providing food and beverages at trainings
- Reimbursing pre-award costs (e.g., grant writing costs)



# Administrative & Program Costs

Grant costs must be allocated as either a program or an administrative cost.

- Program Costs relate to training
  - Costs incurred for training development and activities
  - Costs of goods and services for direct program functions
- Administrative Costs relate to administering the grant
  - Costs to attending required OSHA meetings
  - Costs for general administrative functions
  - Costs for goods and services for administrative functions
  - Cost of all indirect costs (Supported by an Indirect Cost Rate Agreement or 10% de minimis calculations)
- Total Administrative costs may not exceed 25% of the total budget





# Application Budget Documents

- SF-424, Application for Federal Assistance (Grants.gov)
- SF-424A, Budget Information (Grants.gov)
- Detailed 12-month Project Budget (attachment)
- Detailed 12-month Project Supporting Narrative (attachment)
- Indirect Cost Allocation Supporting Document (attachment)
  - Negotiated Indirect Cost Rate Agreement or
  - 10% de minimis allocation calculations (modified total direct costs)
- Non-federal Resource Contribution information (attachment)

# Application for Assistance SF-424

The Application for Assistance SF-424 is applicant's official request for federal funding

- The SF-424 is completed during the application process at Grants.gov
- The SF-424 must be electronically signed the Authorized Representative (AR or AOR)
  - Must have authority to obligate the organization to the federal grant requirements
  - Must match the AR listed on the Application Summary document



# Application for Assistance SF-424, Section 1

- The Application package is available to download on Grants.gov
- A fillable SF 424 is available at all times under the Forms tab that can be used for the **draft** application.

Application for Federal Assistance SF-424		
<b>* 1. Type of Submission:</b>	<b>* 2. Type of Application:</b>	<b>* If Revision, select appropriate letter(s):</b>
<input type="checkbox"/> Preapplication	<input type="checkbox"/> New	<input type="text"/>
<input type="checkbox"/> Application	<input type="checkbox"/> Continuation	<b>* Other (Specify):</b>
<input type="checkbox"/> Changed/Corrected Application	<input type="checkbox"/> Revision	<input type="text"/>

1. Type of Submission = Application

2. Type of Application = New for initial application



# Applicant Information

## SF 424 – Section 8

5a. Federal Entity Identifier: <input type="text"/>		* 5b. Federal Award Identifier: <input type="text"/>	
State Use Only:			
6. Date Received by State: <input type="text"/>		7. State Application Identifier: <input type="text"/>	
8. APPLICANT INFORMATION:			
* a. Legal Name: <input type="text"/>			
* b. Employer/Taxpayer Identification Number (EIN/TIN): <input type="text"/>		* c. Organizational DUNS: <input type="text"/>	

- Complete the organization's Legal Name
- Provide the organization's Employer Identification Number
- Provide the Organizational DUNS number (Data Universal Numbering System)



# SF 424 – Section 9

Application for Federal Assistance SF-424

9. Type of Applicant 1: Select Applicant Type:

Applicant must be a non-profit organization.

Common types are in bold below:

**H. Public/State Controlled Institution of Higher Education**

K. Indian/Native American Tribally Designated Organization

**M. Nonprofit**

R. Hispanic-serving Institution

S. Historically Black Colleges and Universities (HBCUs)

T. Tribally Controlled Colleges and Universities (TCCUs)

U. Alaska Native and Native Hawaiian Serving Institutions

**W. Other (Please specify)**



# SF 424 – Section 11

- Catalog of Federal Domestic Assistance/  
Federal Assistance number is identifies grant  
program

1. Catalog of Federal Domestic Assistance Number:

- Susan Harwood Training Grant Program Federal  
Assistance number is 17.502



# Budget Information for Non-Construction Program (SF-424A)

The SF 424A break down the proposed budget

- Funding source
- Grant activity
- Program
- Administration
- Type of cost by category



# Section A– Budget Summary

## SF 424A

SECTION A - BUDGET SUMMARY			
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds	
		Federal (c)	Non-Federal (d)
1. Administrative	17.502	\$	\$
2. Program	17.502		

- Grant Program Function or Activity (a)
  - Line 1 - Administrative costs
  - Line 2 - Program Costs
- Catalog of Federal Domestic Assistance Number (b)
  - 17.502
- Estimated Unobligated Funds (c) and (d)
  - Leave blank



# Section A– Budget Summary

## SF 424A (cont.)

New or Revised Budget		
Federal (e)	Non-Federal (f)	Total (g)
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Complete the “New or Revised Budget” columns

- Federal (Column E)
- Non-Federal (Column F)
- Total for Column E equals total Federal funding
- Total for Column F equals total Non-Federal funding
- Total (Column G) by adding Columns E and F

# Section A – Budget Information

## SF424A form

View Burden Statement

### BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006  
Expiration Date: 01/31/2019

#### SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Administrative	17.502	\$	\$	\$ 25,700.00	\$	\$ 25,700.00
2. Program	17.502			125,500.00		125,500.00
3. Recipient Match - Admin.	17.502				13,000.00	13,000.00
4.						
5. Totals		\$	\$	\$ 151,200.00	\$ 13,000.00	\$ 164,200.00

Line totals must equal column totals on the next section



# Section B - Budget Categories SF-424A

**Costs must be allocated by cost categories**

- Personnel
- Fringe Benefits
- Travel
- Equipment
- Supplies
- Contractual
- Other
- Indirect Charges (if supported with a negotiated Indirect Cost Rate Agreement or 10% de minimis calculations)



# Section B – Budget Categories

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) Administrative	(2) Program	(3) Recipient Match - Admin.	(4)	
a. Personnel	\$ 5,000.00	\$ 70,000.00	\$ 10,000.00	\$	\$ 85,000.00
b. Fringe Benefits	1,500.00	15,000.00	3,000.00		19,500.00
c. Travel	2,200.00	6,500.00			8,700.00
d. Equipment					
e. Supplies	500.00	7,000.00			7,500.00
f. Contractual		20,000.00			20,000.00
g. Construction					
h. Other	500.00	7,000.00			7,500.00
i. Total Direct Charges (sum of 6a-6h)	9,700.00	125,500.00	13,000.00		\$ 148,200.00
j. Indirect Charges	16,000.00				\$ 16,000.00
k. TOTALS (sum of 6i and 6j)	\$ 25,700.00	\$ 125,500.00	\$ 13,000.00	\$	\$ 164,200.00
7. Program Income	\$	\$	\$	\$	\$

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Line k. TOTALS must match the column totals on Section A and category totals on the Detailed Budget Support documents





# Detailed Budget Support

The detailed budget support documents are created by the applicant

- Details what costs were included in the SF-424A cost category
- Describe how the costs are calculated
- Costs must be separated by cost category, administrative, program, federal, and application contribution costs
- All costs must match the costs allocated to the cost categories shown on the SF424A



# Budget Cost Categories

## ■ Personnel costs

- Staff title and salary should be identified for all staff being charged to the grant
- The percentage of time to be spent working on the grant should be noted
- Personnel costs should be separate from Fringe Benefits

## ■ Fringe Benefits

- Identify percentage of benefits based on salary
- Justification should detail benefits included



# Budget Cost Categories (cont.)

## ■ Travel

- Include travel for two staff (one program and one financial) to attend an orientation meeting (Administrative cost)
- Program travel necessary for grant activities
- Detail should include estimated costs for airline, hotel, per diem, etc.

## ■ Equipment

- Limited for training purposes only
- Justification should include a description and purpose of the equipment



# Budget Cost Categories (cont.)

## ■ Supplies

- Any general training or administrative supplies that would not be depreciated
- Justification should include a general description of the supplies and the approximate cost of each

## ■ Contractual

- Any program or administrative function to be provided by another organization under contract
- Each contract must identified the purpose/service for the contract, the contractor, and amount of contract



# Budget Cost Categories (cont.)

## ■ Other

- Any other costs not included in other categories such as:
  - Rental Costs
  - Utilities
  - Accounting or Legal Services
  - Advertising

An itemized justification must identify cost of each sub-item, and explain how the cost was derived.



# Budget Cost Categories (cont.)

## ▪ Indirect Costs

All indirect costs are an administrative costs.

Note that total of the direct and indirect administrative costs may not exceed 25% of the total budget

- Allocated based on a negotiated indirect cost rate agreement
  - A copy of the current, approved Indirect Cost Rate Agreement must be included with the application
- **10% de minimis**
  - Calculations based pm the modified total direct costs



# 10% De Minimis for Indirect Cost Allocation

Organization that have never has a negotiated indirect cost rate may elect to charge a de minimis rate of 10 percent of modified total direct costs. If the award recipient chooses to utilize the de minimis rate, it must do so consistently for all federal awards until such time they choose to negotiate a rate.

*Modified Total Direct Cost (MTDC)* base consists of all direct costs (expenditures) less certain categories of exclusions (modifications) as specified in 2 CFR Section 200.68.



# Detailed Budget Support Example

## ABC Organization Detailed Project Budget

a. Personnel		Program	Administrative	Total
Name, Itemize	%	\$0	\$0	\$0
Name, Itemize	%	\$0	\$0	\$0
	%	\$0	\$0	\$0
Subtotal		\$0	\$0	\$0
b. Fringe Benefits				
Name, Itemize	%	\$0	\$0	\$0
Name, Itemize	%	\$0	\$0	\$0
	%	\$0	\$0	\$0
Subtotal		\$0	\$0	\$0
c. Travel				
Attend Orientation Meeting			\$0	\$0
Itemize				
Itemize				
Subtotal		\$0	\$0	\$0
d. Equipment > \$5000, useful life of more than one year, all Computer related items				
Itemize		\$0	\$0	\$0
Itemize		\$0	\$0	\$0
Subtotal		\$0	\$0	\$0
e. Supplies				
Itemize		\$0	\$0	\$0
Itemize		\$0	\$0	\$0
Subtotal		\$0	\$0	\$0
f. Contractual				
Itemize		\$0	\$0	\$0
Itemize		\$0	\$0	\$0
Subtotal		\$0	\$0	\$0
g. Construction (N/A)				
h. Other				
Itemize		\$0	\$0	\$0
Itemize		\$0	\$0	\$0
Subtotal		\$0	\$0	\$0
i. Total Direct Charges		\$0	\$0	\$0
j. Indirect Charges			\$0	\$0
k. Total		\$0	\$0	\$0

%                      %  
Program      Administrative

- Each cost must be supported by a justification narrative
- Additional columns may be included to represent organizational funds (applicant resource contributions) added to grant





# Applicant Resource Contributions

- Applicants are not required to contribute to the grant project
- Monetary funds/in-kind contributions added to the grant by the applicant are subject to the grant requirements/ restrictions
- Applicant contributions must be included in the detailed budget support documents
- The applicant must provide information about the contributions:
  - Source of funds
  - Estimated amount
  - How the funds will be used for the grant program

**NOTE: Federal funds from another federal agency or program may not be used as applicant resource contributions**





# Reminders!

- Carefully follow the instructions in the funding opportunity announcement
- Complete the SF-424 documents as required by Grants.gov
- Attached detailed budget support and detailed justification ensuring they match the totals stated on the SF-424 and SF-424A
- Remember to break out program and administrative costs
- Submit your application early





# Additional Information

Send questions about the Funding Opportunity to the OSHA Harwood Grant Coordinator at [HarwoodGrants@dol.gov](mailto:HarwoodGrants@dol.gov)

Send questions about submitting the application contact Grants.gov at [support@grants.gov](mailto:support@grants.gov) or call 1-800-518-4726

Grants.gov has a 24-hour self-help portal at that may answers your questions <https://grants-portal.psc.gov/>

