

Sample Expanded Services Budget Justification

Applicants are required to provide a budget justification that explains the amounts requested for each line item in the Federal Object Class Categories Form for the first 2 years of the Expanded Services project (i.e., 9/1/2015 – 8/31/2016 and 9/1/2016 – 8/31/2017). The budget justification must contain sufficient detail to enable HRSA to determine if costs are allowable¹ and must outline Federal and non-federal costs for each line item. It is important to **ensure that the budget justification contains detailed calculations explaining how each line-item expense is derived** (e.g., number of visits, cost per unit).

Expanded Services funding cannot be used to support the following:

- Costs incurred prior to award,
- Construction costs, including minor alterations and renovation,
- Fixed/installed equipment costs, and
- Facility, land, or vehicle purchases.

The budget justification should describe how each cost will support the proposed objectives, and include the following information:

Budget Justification	Year 1		Year 2	
	Federal	Non-Federal	Federal	Non-Federal
EXPENSES: Object class totals should be consistent with those presented in the Federal Object Class Categories Form.				
PERSONNEL – List each staff member who will be supported by ES funds, position title, percent full time equivalency (FTE), and annual salary. See additional requirements on salary limitations for staff paid with federal funds on page 4 of this sample.				
MEDICAL STAFF				
DENTAL STAFF				
BEHAVIORAL HEALTH STAFF				
PHARMACY STAFF				
VISION STAFF				
ENABLING STAFF				
SUPPORT STAFF				
OTHER STAFF				
TOTAL PERSONNEL				

¹ Refer to the HHS Grants Policy Statement available at <http://www.hrsa.gov/grants> for details on allowable costs.

Budget Justification	Year 1		Year 2	
	Federal	Non-Federal	Federal	Non-Federal
FRINGE BENEFITS – List the components that comprise the fringe benefit rate (e.g., health insurance, taxes, unemployment insurance, life insurance, retirement plan, tuition reimbursement). The fringe benefits should be directly proportional to the portion of personnel costs allocated for the ES project.				
FICA @ X.XX%				
Medical @ X.XX%				
Retirement @ X%				
Dental @ X%				
Unemployment & Workers Compensation @ X%				
Disability @ X%				
TOTAL FRINGE @ XX%				
TRAVEL – List travel costs according to local and long distance travel. For local travel, include the mileage rate, number of miles, reason for travel, and staff travelling. Include travel expenses associated with participating in meetings and other trainings or workshops.				
Local travel: mileage rate, number of miles, reason, staff travelling				
Provider Training: trainings @ \$X per person x number of people				
Patient/Community Education (X,XXX miles @ \$0.XX per mile)				
TOTAL TRAVEL				
EQUIPMENT – Maximum request of \$100,000 in Year 1 only. List equipment costs and provide justification. This section should be consistent with information presented in the Equipment List. NOTE: Applicants that propose to use ES funds in Year 1 on equipment will be prompted in the ES application in EHB to describe how funds that went toward equipment costs in Year 1 will be spent in other cost categories in Year 2.				
2 BP machines @ \$XXX each 4 dental chairs @ \$XXX each				
Electronic Health Record Software Add-on Service @ \$XX per year				
TOTAL EQUIPMENT				

Budget Justification	Year 1		Year 2	
	Federal	Non-Federal	Federal	Non-Federal
SUPPLIES – List the items necessary for implementing the proposed ES project, separating items into three categories: office supplies (e.g., paper, pencils), medical supplies (e.g., syringes, blood tubes, gloves), and educational supplies (e.g., brochures, videos).				
Office Supplies (\$XX per month x 12 months x X sites)				
Medical Supplies (\$X.XX per visit x X,XXX visits)				
Dental Supplies (\$X.XX per visit x X,XXX visits)				
TOTAL SUPPLIES				
CONTRACTUAL – Provide a clear explanation as to the purpose of each contract, how the costs were estimated, and the specific contract deliverables. Include sufficient detail to justify costs.				
Patient Care Services (purpose of contract, cost, deliverables)				
Pharmacy Services (X pharmacies at \$XXX per contract)				
Laboratory Services (\$XX per sample for X,XXX samples)				
TOTAL CONTRACTUAL				
OTHER – Include all costs that do not fit into any other category and provide an explanation of each cost (e.g., audit, legal counsel). Include sufficient detail to justify each item. NOTE: Federal funding CANNOT support grant-writing, fundraising, construction, or lobbying costs.				
Job Vacancy Announcements– Newspaper/Internet posting fees				
Access Accommodations – cultural/linguistic competency costs				
EHR licenses (\$XXX x 2 new FTEs)				
TOTAL OTHER				
TOTAL DIRECT CHARGES (Sum of all TOTAL Expenses above)				
INDIRECT CHARGES – <i>Include approved indirect cost rate if applicable.</i>				
X.XX% indirect rate (includes utilities and accounting services)				
TOTALS (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)				

Additional Budget Justification: Personnel Costs

Personnel costs must be explained by listing the exact amount requested per year for each individual staff member to be paid with Federal funds as part of the Expanded Services application. Staff supported entirely with non-Federal funds do not require this level of information.

Table 1: Budget Justification Sample for Salary Limitation

Name	Position Title	% of FTE	Base Salary	Adjusted Annual Salary	Federal Amount Requested
J. Smith	Physician	50%	\$225,000	\$183,300	\$91,650
R. Doe	Nurse Practitioner	100%	\$75,950	No adjustment needed	\$75,950
D. Jones	Data/AP Specialist	25%	\$33,000	No adjustment needed	\$8,250