

## P4C SAMPLE BUDGET JUSTIFICATION

The sample line-item budget justification shown below is provided as a broad outline. A detailed budget justification is required for all items within each category for which funds are requested.

Budget Justification	Year 3	
	Federal Grant Request	Non-federal Resources
<b>REVENUE:</b> Totals should be consistent with those presented in SF-424A Section A – Budget Summary and Section C – Non-Federal Resources.		
HIV SUPPLEMENTAL GRANT REQUEST		
APPLICANT ORGANIZATION		
STATE FUNDS		
LOCAL FUNDS		
OTHER SUPPORT		
PROGRAM INCOME		
<b>TOTAL REVENUE</b>		
<b>EXPENSES:</b> Totals should be consistent with those presented in SF-424A Section A – Budget Summary and Section B – Budget Categories.		
<b>PERSONNEL</b> – Include budget details for each staff position as seen in the Personnel Justification sample below.		
ADMINISTRATION		
MEDICAL STAFF		
DENTAL STAFF		
BEHAVIORAL HEALTH STAFF		
ENABLING STAFF		
OTHER STAFF		
<b>TOTAL PERSONNEL</b>		
<b>FRINGE BENEFITS</b>		
FICA @ X.XX%		
Medical @ X%		
Retirement @ X%		
Dental @ X%		
Unemployment & Workers Compensation @ X%		
Disability @ X%		
<b>TOTAL FRINGE @ X%</b>		

Budget Justification	Year 3	
	Federal Grant Request	Non-federal Resources
<b>TRAVEL</b>		
Patient travel: \$X x X,XXX uninsured visits and enabling service appointments		
Grantee meeting: \$X per person x 2 FTEs 2 hotel nights @ \$X per night x 2 FTEs		
Travel to health department meetings (X miles @ \$0.XX per mile)		
<b>TOTAL TRAVEL</b>		
<b>EQUIPMENT – Federal funding may NOT be used to purchase equipment in Year 3. Non-federal funding may be used for equipment purchases. Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more.</b>		
Medical equipment (provide detail)	\$0	
<b>TOTAL EQUIPMENT</b>	\$0	
<b>SUPPLIES</b>		
Office Supplies (\$X per month x 12 months)		
Medical Supplies (\$X.XX per visit x X,XXX visits)		
<b>TOTAL SUPPLIES</b>		
<b>CONTRACTUAL</b>		
Contract (provide detail)		
<b>TOTAL CONTRACTUAL</b>		
<b>OTHER – Include detailed justification. Note: Federal funding CANNOT support grant-writing, fundraising, or lobbying costs.</b>		
EHR provider licenses \$X each		
Staff Recruitment – newspaper and Internet posting		
<b>TOTAL OTHER</b>		
<b>TOTAL DIRECT CHARGES</b> (Sum of TOTAL Expenses)		
X% indirect cost rate (includes utilities and accounting services)		
<b>TOTALS</b> (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)		

### Personnel Justification Sample

Name	Position Title	% of FTE	Annual Salary	Federal Amount Requested
J. Smith	Physician	50	\$185,100*	\$92,550
H. Lee	HIV Program Lead	15	\$60,000	\$9,000
R. Doe	Nurse Practitioner	100	\$75,950	\$75,950
D. Jones	Data/AP Specialist	25	\$ 33,000	\$0 (in-kind)

\*Actual annual salary = \$225,000

Additional Budget Justification:

Include detailed justification for line-items above.