



FY25 Native Hawaiian Health Care Improvement Act Non-Competing Continuation (NCC) Progress Report Sample Budget Justification

You must include your proposed one-year (August 1, 2025 – July 31, 2026) line-item budget narrative for FY25. Your budget narrative must explain the amounts in each row in Section B: Budget Categories of the SF-424A Budget Information form. You must include details on both your federal and non-federal resources. Your form should include a Personnel Justification Table as well. Upload your completed budget narrative in the Budget Narrative section in EHBs. For more information on how to complete your budget narrative, see the FY25 NHHCIA NCC instructions available through the [NHHCIA TA webpage](#).

Budget Justification	FY 2025 Budget Period August 1, 2025 – July 31, 2026		
	Federal Program Costs	Federal Grant Administrative Costs (10% Cap for NHHCS Only)	Non-Federal Matching Funds
REVENUE – <i>Should be consistent with information presented in the SF425A and Attachment 6: Income Analysis Form</i>			
NHHCIA Grant Amount			
PROGRAM INCOME (fees, third party reimbursements, and payments generated from the projected delivery of services)			
STATE FUNDS			
LOCAL FUNDS			
OTHER FEDERAL FUNDING (break out by source — e.g., HUD, CDC)			
OTHER SUPPORT			
NON-FEDERAL MATCHING FUNDS (NHHCS only)			
TOTAL REVENUE			

Budget Justification	FY 2024 Budget Period August 1, 2025 – July 31, 2026		
	Federal Program Costs	Federal Grant Administrative Costs (10% Cap for NHHCS Only)	Non-Federal Matching Funds
EXPENSES: Object class totals should be consistent with those presented in Section B – Budget Categories of the SF424A			
PERSONNEL – Include budget details for each staff position as seen in the Personnel Justification sample below.			
ADMINISTRATION			
MEDICAL STAFF			
DENTAL STAFF			
BEHAVIORAL HEALTH STAFF			
VISION SERVICES			
ENABLING STAFF			
TOTAL PERSONNEL			
FRINGE BENEFITS – Include benefits relevant to your organization			
FICA @ X.XX%			
Medical @ X%			
Retirement @ X%			
Health Insurance			
Dental @ X%			
Unemployment & Workers Compensation @ X%			
Disability @ X%			
TOTAL FRINGE @ X%			
TRAVEL – Include travel costs and descriptions. Examples are shown below.			
Provider Training: 2 trainings in QI/QA @ \$X per person x 2 FTEs			
5 hotel nights @ \$X per night x 2 FTEs x 2 trainings			
Outreach (X,XXX miles @ \$0.XX per mile)			
TOTAL TRAVEL			

Budget Justification	FY 2025 Budget Period August 1, 2025 – July 31, 2026		
	Federal Program Costs	Federal Grant Administrative Costs (10% Cap for NHHCS Only)	Non-Federal Matching Funds
EQUIPMENT – <i>Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more. Examples are shown below.</i>			
Ultrasound machine			
3 dental chairs @ \$X,XXX each			
TOTAL EQUIPMENT			
SUPPLIES - <i>Include supply descriptions and costs. Examples are shown below.</i>			
4 laptop computers @ \$X each			
Office Supplies (\$X per month x 12 months)			
Printing Costs (\$X.XX per brochure x 4 brochures x X,000 copies)			
TOTAL SUPPLIES			
CONTRACTUAL - <i>Include sufficient detail to justify costs. Examples are shown below.</i>			
Pharmacy Services (\$X per contract)			
Laboratory Services (\$X per sample x X,XXX samples)			
Housekeeping Services (\$X per month x 12 months)			
TOTAL CONTRACTUAL			

Budget Justification	FY 2025 Budget Period August 1, 2025 – July 31, 2026		
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OTHER – Include detailed justification. Note: Federal funding CANNOT support construction, fundraising, or lobbying costs.			
EHR provider licenses \$X each x XX providers			
Audit Services with HIJ Firm			
Membership Dues (specify membership organization and cost per each)			
Property Insurance			
Repairs and Maintenance - not covered by warranty (\$X per month x 12 months)			
Rent (\$X per month x 12 months)			
TOTAL OTHER			
TOTAL DIRECT CHARGES (Sum of TOTAL Expenses)			
INDIRECT CHARGES - Include approved indirect cost rate.			
X% indirect cost rate (includes utilities and accounting services)			
TOTALS (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)			

Sample Personnel Justification Table

You must include the following information in your Personnel Justification Table: Name, Position Title, % of FTE, Annualized Base Salary, Adjusted Annual Salary (if needed), Federal Amount Requested.

Federal funds may not be used to pay the salary of an individual at a rate in excess of Federal Executive Level II of the [Federal Executive Pay scale](#). This salary rate limitation also applies to sub-awards/sub-contracts under a HRSA grant. This amount reflects an individual's base salary only and does not include fringe benefits.

Name	Position Title	% of FTE	Annualized Base Salary	Adjusted Annual Salary*	Federal Amount Requested
J. Smith	Physician	50	\$255,000	\$221,900	\$110,950
R. Doe	Nurse Practitioner	100	\$75,950	no adjustment needed	\$75,950
D. Jones	Data/IT Specialist	25	\$33,000	no adjustment needed	\$8,250

*Used when the base salary is over the Executive Level II salary rate limitation.

Ensure that personnel costs are supported by official records that accurately reflect the work performed and that internal controls provide reasonable assurances that the personnel costs are accurate, allowable, and allocable to the NHHCIA award.