

## SAMPLE BUDGET NARRATIVE

Include a line-item budget narrative explaining the amounts requested for each row in Section B: Budget Categories of the SF-424A Budget Information form, including details on both the federal request and non-federal resources. The Budget Narrative is for one year, based on the FY 2023 budget period (August 1, 2023 - July 31, 2024). Upload the Budget Narrative in the Budget Narrative section in EHBs. See the Budget Narrative Instructions section in the FY 2023 NHHCIA NCC instructions available on the [NHHCIA technical assistance \(TA\) webpage](#) for guidance on how to complete the Budget Narrative.

Budget Justification	FY 2023 Budget Period August 1, 2023 – July 31, 2024		
	Federal Program Costs	Federal Grant Administrative Costs (10% Cap for NHHCS Only)	Non-Federal Matching Funds
<b>REVENUE</b> – <i>Should be consistent with information presented in Section B of the Budget Information: Budget Details 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)			
<b>TOTAL REVENUE</b>			
<b>EXPENSES:</b> <i>Object class totals should be consistent with those presented in Section B of the Budget Information: Budget Details Form.</i>			
<b>PERSONNEL</b> – <i>Include budget details for each staff position as seen in the Personnel Justification sample below.</i>			
ADMINISTRATION			
MEDICAL STAFF			
DENTAL STAFF			
BEHAVIORAL HEALTH STAFF:			
MENTAL HEALTH			
SUBSTANCE USE DISORDER SERVICES			
VISION SERVICES			
ENABLING STAFF			
<b>TOTAL PERSONNEL</b>			
<b>FRINGE BENEFITS</b>			
FICA @ X.XX%			
Medical @ X%			

Budget Justification	FY 2023 Budget Period August 1, 2023 – July 31, 2024		
	Federal Program Costs	Federal Grant Administrative Costs (10% Cap for NHHCS Only)	Non-Federal Matching Funds
Retirement @ X%			
Dental @ X%			
Unemployment & Workers Compensation @ X%			
Disability @ X%			
<b>TOTAL FRINGE @ X%</b>			
<b>TRAVEL</b>			
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)			
<b>TOTAL TRAVEL</b>			
<b>EQUIPMENT – Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more.</b>			
Ultrasound machine			
3 dental chairs @ \$X,XXX each			
<b>TOTAL EQUIPMENT</b>			
<b>SUPPLIES</b>			
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)			
<b>TOTAL SUPPLIES</b>			
<b>CONTRACTUAL – Include sufficient detail to justify costs.</b>			
Pharmacy Services (\$X per contract)			
Laboratory Services (\$X per sample x X,XXX samples)			
Housekeeping Services (\$X per month x 12 months)			
Ophthalmology Services (\$X per patient x XXX patients)			
Waste Removal (\$X per month x 12 months)			
<b>TOTAL CONTRACTUAL</b>			

Budget Justification	FY 2023 Budget Period August 1, 2023 – July 31, 2024		
	Federal Program Costs	Federal Grant Administrative Costs (10% Cap for NHHCS Only)	Non-Federal Matching Funds
<b>OTHER</b> – Include detailed justification. Note: Federal funding CANNOT support construction, fundraising, or lobbying costs.			
EHR provider licenses \$X each x XX providers			
Staff Recruitment – newspaper and Internet posting			
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)			
<b>TOTAL OTHER</b>			
<b>TOTAL DIRECT CHARGES</b> (Sum of TOTAL Expenses)			
<b>INDIRECT CHARGES</b> – Include approved indirect cost rate.			
X% indirect cost rate (includes utilities and accounting services)			
<b>TOTALS</b> (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)			

### Sample Personnel Justification Table

The table below provides the information that must be included for each staff position supported in whole or in part with NHHCIA funds.

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](#), currently \$212,100. This salary rate limitation also applies to sub-awards/sub-contracts under a HRSA grant. An individual's base salary, per se, is not constrained by the legislative provision for a limitation of salary. The rate limitation simply limits the amount that may be awarded and charged under the NHHCIA. This amount reflects an individual's base salary, not including fringe benefits and any income that an individual may be permitted to earn outside of the duties to your organization.

Name	Position Title	% of FTE	Annualized Base Salary	Adjusted Annual Salary*	Federal Amount Requested
J. Smith	Physician	50	\$255,000	\$212,100	\$106,050
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 2023 Executive Level II salary limitation of \$212,100.

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.