



**FY 2020 Coronavirus Aid, Relief, and Economic Security (CARES) Supplemental Funding for Health Centers
Example Budget Narrative and Personnel Justification Table**

CARES funds are one-time (not ongoing) resources for the detection of coronavirus and/or the prevention, diagnosis, and treatment of COVID-19, including maintaining or increasing health center capacity and staffing levels during a coronavirus-related public health emergency. To respond to your CARES Response Reporting Requirement, submit a budget narrative and a personnel justification table via [HRSA Electronic Handbooks \(EHBs\)](#). Refer to the [CARES technical assistance webpage](#) for Examples of Allowable Uses of Funding and the CARES Reporting Requirement Guidance. Upload a budget narrative that aligns with your SF-424A Budget Form, and clearly explains the federal expenditures that have been (dating back to January 20, 2020) or will be used to meet the CARES funding purpose, as demonstrated in the example below.

Object Class Category with Example Line Items	Federal Requested CARES funding to support line item
PERSONNEL	
Physician assistants (2.75 FTE)	
Medical assistant (0.75 FTE)	
Phlebotomist to assist with COVID-19 screening and testing (2.00 FTE)	
Dental Hygienist reassigned to conduct COVID-19 screening (1.00 FTE)	
Community health worker (0.50 FTE)	
Patient education specialist (0.50 FTE)	
Health Information Technology Specialist (0.60 FTE)	
TOTAL PERSONNEL	
FRINGE BENEFITS	
FICA @ X.XX%	
Health Insurance @ X%	
Dental @ X%	



Object Class Category with Example Line Items	Federal Requested CARES funding to support line item
Unemployment Insurance @ X%	
Workers Compensation @ X%	
Disability @ X%	
TOTAL FRINGE BENEFITS	
TRAVEL <i>Detail travel costs consistent with your organization's established travel policy and in compliance with 45 CFR §75.474</i>	
Local travel for medical assistant to provide screening and testing services at X in-scope sites (include subtotals for mileage rate, number of miles, reason, number of staff traveling)	
TOTAL TRAVEL	
EQUIPMENT	
Clinical and non-clinical equipment – see equipment list	
TOTAL EQUIPMENT	
MINOR ALTERATION/RENOVATION (CONSTRUCTION LINE-ITEM ON SF-424A)	
Reconfigure space to maximize isolation precautions and facilitate the use of telehealth See minor A/R budget narrative for details	
TOTAL MINOR A/R	
SUPPLIES	
Infection control supplies (X @ XXX)	
Personal protective equipment (X @ \$XXX)	
Staff laptops to support telehealth (X @ \$XXX)	



Object Class Category with Example Line Items	Federal Requested CARES funding to support line item
Staff cameras to support telehealth (X @ \$XXX)	
Staff headsets to support telehealth (X @ \$XXX)	
Medical telehealth system (X @ \$XXX)	
TOTAL SUPPLIES	
CONTRACTUAL	
Consultant to provide pandemic management training to personnel (20 hours @ \$XX per hour)	
TOTAL CONTRACTUAL	
OTHER	
EHR license fees for new staff (X @ \$XXX each)	
TOTAL OTHER	
INDIRECT COSTS <i>Include only if your organization has a negotiated indirect cost rate or has previously claimed a de minimus rate of 10% of modified total direct costs</i>	
X.XX% approved indirect rate	
TOTAL INDIRECT COSTS	
TOTAL BUDGET	



Example Personnel Justification Table

Provide personnel costs for all direct hire staff and contractors to be supported by CARES funding.

Name	Position Title	Base Salary	Adjusted Annual Salary*	FTE to Support CARES Activities	Federal Amount Requested
C. Doe	Health IT Specialist	\$70,000	N/A	0.60	\$42,000
M. Smith	Medical assistant	\$34,500	N/A	0.75	\$25,875
J. Garcia	Physician assistant	\$100,000	N/A	0.75	\$75,000
D. Johnson	Physician assistant	\$100,000	N/A	1.00	\$100,000
K. Wang	Physician assistant	\$100,000	N/A	1.00	\$100,000
S. Brown	Dental hygienist	\$74,000	N/A	1.00	\$74,000
E. Lopez	Phlebotomist	\$36,000	N/A	1.00	\$36,000
R. Williams	Phlebotomist	\$36,000	N/A	1.00	\$36,000
X. Rodriguez	Community Health Worker	\$35,000	N/A	0.50	\$17,500
P. Jones	Patient education specialist	\$25,000	N/A	0.50	\$12,500
A. Martin	Training consultant	\$75,000	N/A	0.015	\$1,125
TOTAL				8.115 FTE	\$520,000

*Use this column only when the salary is over the limitation of \$192,300.