



FY 2020 State and Regional Primary Care Association (PCA) Cooperative Agreements Notice of Funding Opportunity: Sample Budget Narrative and Personnel Justification Table

Instructions for Completing the Budget Narrative

You must provide a detailed justification for the amounts requested for all items within each object class category (e.g., personnel, fringe). Budget information must be provided for each 12-month budget period in the 3-year project period. Include detailed calculations explaining how each line-item expense is derived (e.g., cost per unit). Refer to the Budget Narrative instructions found in Section IV.2.iv of the PCA Notice of Funding Opportunity (NOFO) available on the [PCA Technical Assistance webpage](#).

NOTE:

- Include federal funding only. **Do not provide other sources of funding.**
- Object class category totals should be consistent with those presented in Section B of the SF-424A: Budget Information Form.
- For the second and third budget years, highlight changes from the preceding year, or clearly indicate that there are no substantive changes.
- You are required to budget funding for at least one PCA-related conference per project period.

Sample Budget Narrative

Budget Line Item	Year 1 7/1/2020 – 6/30/2021 Federal Request Only	Year 2 7/1/2021 – 6/30/2022 Federal Request Only	Year 3 7/1/2022 – 6/30/2023 Federal Request Only
PERSONNEL – List each staff member who will be supported by PCA funding, name (if possible), position title, percent full time equivalency (FTE), and annual salary. See additional requirements on salary limitations in the Personnel Justification section of this sample.			
Chief Executive Officer			
Chief Financial Officer			
Program Director			
Quality Improvement Director			
Operations Director			
Training Program Manager			
TOTAL PERSONNEL			
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 PCA project.			
FICA @ X.XX%			
Medical @ X%			
Retirement @ X%			
Dental @ X%			
Unemployment @ X%			

Budget Line Item	Year 1 7/1/2020 – 6/30/2021 Federal Request Only	Year 2 7/1/2021 – 6/30/2022 Federal Request Only	Year 3 7/1/2022 – 6/30/2023 Federal Request Only
Disability @ X%			
TOTAL FRINGE			
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, trainings, and workshops.			
Local Travel: XXX miles @ \$.XX per mile for [insert purpose(s)]			
Non-Local Travel: Airfare @\$XXX + Per Diem @\$XX/day + Ground Transportation @\$XX/day for annual meeting			
TOTAL TRAVEL			
EQUIPMENT – Identify the cost per item and justify the need for each piece of equipment to carry out the proposed project. Equipment includes moveable items that are non-expendable, tangible personal property having a useful life of more than 1 year and an acquisition cost that equals or exceeds \$5,000.			
1 copier @ \$XX each			
TOTAL EQUIPMENT			
SUPPLIES – List the items necessary for implementing the proposed project, separating items into two categories: office supplies (e.g., paper, pencils) and educational supplies (e.g., brochures). NOTE: Equipment items that are less than \$5,000 per unit should also be included under Supplies (e.g., computers, software).			
Office Supplies (\$XX per month x 12 months)			
3 Adobe Professional software licenses at \$XX each			
TOTAL SUPPLIES			
CONTRACTUAL SERVICES – Include sufficient detail to justify contractual costs. Provide a clear explanation as to the purpose of each contract, how the costs were estimated, and the specific contract deliverables. A summary of contracts/agreements must be included in Attachment 7. You are responsible for ensuring that your organization has in place an established and adequate procurement system with fully developed written procedures for awarding and monitoring contracts. Note: Any individual contractor may not be paid more than the FTE proportion of \$192,300 per year, or \$92.45 per hour. If the person is a consultant, they may be paid at a higher rate provided they are clearly identified as a consultant.			
Technical setup of interactive training webinars (\$X per hour for Y hours for 15 webinars)			
Consultants on telehealth implementation: 10 days @ \$X/day			
TOTAL CONTRACTUAL			
OTHER – Include all costs that do not fit into any other category and provide an explanation of each cost.			
X webinars x 100 participants (average) x \$X/hour			
TOTAL OTHER			



Budget Line Item	Year 1 7/1/2020 – 6/30/2021 Federal Request Only	Year 2 7/1/2021 – 6/30/2022 Federal Request Only	Year 3 7/1/2022 – 6/30/2023 Federal Request Only
TOTAL DIRECT CHARGES (Sum of all TOTAL Expenses rows above (e.g., Personnel, Other))			
INDIRECT CHARGES – Include approved indirect cost agreement in Attachment 10, as applicable. If the budget includes indirect costs, you must provide a copy of your organization’s current negotiated indirect cost rate agreement in Attachment 8. If there is no such agreement and you are requesting a 10% de minimus rate, the budget justification must clearly state the applicant organization has never had a negotiated indirect cost rate agreement and is requesting to apply the 10% de minimum rate.			
X.XX% Indirect Rate (list what this includes)			
TOTAL (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES above)			

Sample Personnel Justification Table

The information included in the table below must be provided for all personnel supported by federal funds as part of the PCA project. Further details are included in the FY 2020 PCA NOFO available on the [PCA Technical Assistance webpage](#).

Staff Name	Position Title	Percent of FTE	Annual Salary	Adjusted Annual Salary	Federal Amount Requested
J. Smith	Chief Executive Officer	50	\$195,000	\$192,300	\$96,150
R. Doe	Program Lead	100	\$75,950	No adjustment needed	\$75,950
D. Jones	Data Program Analyst	25	\$33,000	No adjustment needed	\$8,250
H. Black	Program Coordinator	50	\$65,000	No adjustment needed	\$32,500
	TOTAL		\$368,950		\$209,250