Budget Narrative Guidelines for Oral Health RFAs

This document provides guidance for the preparation of a budget narrative and examples to help with the process. Adherence to this guidance will facilitate timely review and approval of a budget narrative request.

Salaries and Wages

For each requested position, provide the following information: 1) name of staff member occupying the position, if available; 2) annual salary; 3) percentage of time budgeted for this program; 4) total months of salary budgeted; and 5) total salary requested. Also, provide a justification and describe the scope of responsibility for each position, relating it to the accomplishment of program objectives.

Sample Budget

Position Title and Name	Annual Salary	Time	Months	Amount Requested
Project Coordinator Susan Taylor	*$45,000*	*100%*	*12 months*	*$45,000*
Finance Administrator John Johnson	*$28,500*	*50%*	*12 months*	*$14,250*
Outreach Supervisor (Vacant)*	*$27,000*	*100%*	*12 months*	*$27,000*
Total Personnel				**$86,250**

Sample Justification

The format may vary, but the description of responsibilities should be directly related to specific program objectives.

Job Description: Project Coordinator – (Susan Taylor)

This position directs the overall operation of the project including overseeing the implementation of project activities, coordination with other agencies, development of materials, provisions of service and training, collects, tabulates and interprets required data, program evaluation and staff performance evaluation. This individual is the responsible authority for ensuring reports and documentation are submitted to CDC. This position relates to all program objectives.

Fringe Benefits

Fringe benefits are usually applicable to direct salaries and wages. Provide information on the rate of fringe benefits used and the basis for their calculation. If a fringe benefit rate is not used, itemize how the fringe benefit amount is computed.

Sample Budget

Fringe benefits computed by an established rate.

Fringe Benefits Total $_____ *25% of Total salaries = Fringe Benefits*

If fringe benefits are not calculated using a percentage of salaries, itemize how the amount is determined for each salary and wage being requested.

Project Coordinator Salary - $45,000

Fringe Benefit	Percentage of Salary	Amount Requested
Retirement	*5%*	*$2,250*
FICA	*7.65%*	*$3,443*
Insurance	*N/A*	*$2,000*
Workers Compensation	*N/A*	*$*
Total Fringe		**$7,693**

Consultant Costs

This category should be used when hiring an individual to give professional advice or services (e.g., training, expert consultant, etc.) for a fee, but not as an employee of the grantee organization. Written approval must be obtained from OOH prior to establishing a written agreement for consultant services, and must be obtained annually in order to re-establish the written agreement. Approval to initiate or continue program activities through the services of a consultant requires submission of the following information to OOH for each consultant:

1. **Name of Consultant:** Identify the name of the consultant and describe his or her qualifications.
2. **Organizational Affiliation** (if applicable)**:** Identify the organization affiliation of the consultant.
3. **Nature of Services to Be Rendered:** Describe the consultation that will be provided, including the specific tasks to be completed and specific deliverables.
4. **Relevance of Service to the Project**: Describe how the consultant services relate to the accomplishment of specific program objectives.
5. **Number of Days of Consultation** (basis for fee)**:** Specify the total number of days of consultation and the period of performance dates.
6. **Expected Rate of Compensation:** Specify the rate of compensation for the consultant (e.g., rate per hour, rate per day). Include an itemized budget and justification narrative showing other costs (e.g., travel, per diem, supplies, and other related expenses) and list a subtotal.
7. **Method of Accountability:** Describe how the progress and performance of the consultant will be monitored. Identify who is responsible for supervising the consultant agreement.

In the body of the budget request, a summary should be provided of the proposed consultants and amounts for each.

Equipment

Equipment is defined as tangible, non-expendable personal property (including exempt property) that has a useful life of more than one year.

All budget requests should individually list each item requested, and provide the following information: 1) number needed; 2) unit cost of each item; and 3) total amount requested. Also, provide a justification for the use of each item and relate it to specific program objectives. Maintenance or rental fees for equipment should be shown in the *Other* category.

Sample Budget

Item Requested	Number Needed	Unit Cost	Amount Requested
Computer Workstation	*2 ea.*	*$5,500*	*$11,000*
Computer	*1 ea.*	*$6,000*	*$6,000*
Total Equipment			**$17,000**

Sample Justification

The computer workstations will be used by the principal investigator and statistician to collect required data, perform data analysis, and generate reports. These computers will also support the daily operation of the project, routine correspondence, research, and electronic communication.

Supplies

Individually list each item requested, and provide the following information: 1) specify the type of item, as appropriate; 2) number needed; 3) unit cost of each item; and 4) total amount requested. If appropriate, general office supplies may be shown by an estimated amount per month times the number of months in the budget category. Also, provide a justification for the use of each item and relate it to specific program objectives.

Sample Budget

Item Requested	Type	Number Needed	Unit Cost	Amount Requested
Computer Workstation	*(Specify type)*	*3 ea.*	*$2,500*	*$7,500*
Word Processing Supplies	*(Specify type)*	*1 ea.*	*$400*	*$400*
Educational Pamphlets	*N/A*	*3,000 copies*	*$1*	*$3,000*
General Office Supplies	*Pens, pencils, paper*	*12 months*	*$20/month per person for 10 people*	*$2,400*
Total Supplies				**$19,900**

Sample Justification

Office supplies will be used by staff members to carry out daily activities of the program. The education pamphlets and videos will be purchased from Vendor X and used to illustrate and promote safe and healthy activities. Word Processing Software will be used to document program activities, process progress reports, etc.

Travel

Dollars requested in the Travel category should be for **recipient staff travel only**. Travel for consultants should be shown in the Consultant category. Travel for other participants (e.g., advisory committees, review panel, etc.) should be itemized as specified below and placed on the *Other* category.

For In-State Travel, provide a narrative justification describing the travel staff members will perform. List where travel will be undertaken, number of trips planned, who will be making the trips, and approximate dates. If mileage is to be paid, provide the number of miles and the cost per mile.

Sample Travel Budget

Travel (In-State) Total $_____

Sample In-State Travel Budget

Travel (In-State): Total $_____

Number of Trips	Number of People	Cost of Airfare	Number of Total Miles	Cost per Mile	Amount Requested
1	*2*	*N/A*	*500 mi.*	*$0.27*	*$270*
25	*1*	*N/A*	*300 mi.*	*$027*	*$2,025*
Total					**$2,295**

Sample In-State Travel Justification

The Project Coordinator and the Outreach Supervisor will travel to (location) to attend AIDS conference. The Project Coordinator will make an estimated 25 trips to local outreach sites to monitor program implementation.

Other

This category contains items not included in the previous budget categories. Individually list each item requested and provide appropriate justification related to the program objectives.

Sample Budget

Item Requested	Number of Months	Estimated Cost per Month	Number of Staff	Amount Requested
Telephone		$		$
Postage		$		$
Equipment Rental		$	*N/A*	$
Internet Provider Service		$	*N/A*	$
Total Other				$

Item Requested	Number Needed	Unit Cost	Amount Requested
Printing	___ *documents*	$	$

Sample Justification

For printing costs, identify the types and number of copies of documents to be printed (e.g., procedure manuals, annual reports, materials for media campaign).

Contractual Costs

Approval by OOH to utilize funds and initiate program activities through the services of a contractor requires the submission of the following information for each contract to OOH:

1. **Name of Contractor:** Identify the name of the proposed contractor and indicate whether the contract is with an institution or organization.
2. **Method of Selection:** State whether the contract is sole source or competitive bid. If an organization is the sole source for the contract, include an explanation as to why this institution is the only one able to perform contract services.
3. **Period of Performance:** Specify the beginning and ending dates of the contract. The dates should align with the budget period
4. **Scope of Work:** Describe the specific services/tasks to be performed by the contractor and relate them to the accomplishment of program objectives. Deliverables should be clearly defined.
5. **Method of Accountability:** Describe how the progress and performance of the contactor will be monitored during and on close of the contract period. Identify who will be responsible for supervising the contract.
6. **Itemized Budget and Justification:** Provide an itemized budget with appropriate justification. If applicable, include any indirect cost paid under the contract and the indirect cost rate used.

In the body of the budget request, a summary should be provided of the proposed contacts and amounts for each.

Direct Costs

Show the direct costs by listing the totals of each category, including salaries and wages, fringe benefits, consultant costs, equipment, supplies, travel, other, and contractual costs. Provide the total direct costs within the budget.

Indirect Costs

To claim indirect costs, the applicant organization **must have a current approved indirect cost rate agreement established with the cognizant** ÓÔÁÔÅ **agency.**