ATTACHMENT E: Budget Justification Template

The purpose of the Budget Narrative is to provide additional details that do not fit within the Proposal Budget Template so that FPHNYC and DOHMH can better understand the budget for your project.

INSTRUCTIONS: The Project Budget has three functional categories: Personal Services (PS), Other than Personal Services (OTPS), and Indirect Costs (also referred to as overhead costs). Include each category in your Budget Narrative (as shown below) and provide a description of the expenses within each category. Provide an explanation of how amounts were derived and how the expense support accomplishment of ComPass objectives. If a particular category has no expenses budgeted, mark it N/A.

**Important Notes:**

* *Applicants are strongly encouraged to follow this template when preparing their budget narrative.*
* *The budget narrative shall provide a justification for each proposed cost in the budget and demonstrate how it will support accomplishment of* ComPass objectives.
* *Budget numbers that are referenced in the narrative should match the numbers in the Proposal Budget.*
* *The budget narrative has no page limit.*

# Personnel Services (PS) | Total Budgeted: $

1. **Salaries**

*For each requested position, please (1) provide position title, (2) indicate whether the position is a current employee of the applicant or to be hired, (3) describe the position’s scope of responsibility, and (4) demonstrate how the position will support accomplishment of ComPass objectives.*

* Position Title, (Incumbent Name or to be hired): Include scope of responsibility and justification here.

**EXAMPLE:**

* Community Outreach Manager, Jasmine Gray: The Community Outreach Manager provides oversight for FPHNY’s community-based outreach program, ensuring that program operations meet established operational standards and objectives. They plan and coordinate daily outreach efforts; develop partnerships and liaise with community agencies to provide linkages to care; set goals, collect data, and track performance metrics; and implement policies, procedures, and training to ensure the safety, respect, and well-being of clients, volunteers, and staff. The Community Outreach Manager will take the lead in implementing the ComPass project, particularly in ensuring that FPHNY completes training and reporting requirements and is able to achieve all ComPass objectives.

1. **Fringe Benefits**

*Provide your organization’s fringe benefit rate and the basis for calculation below. Include a detailed breakdown of percentages and/or amounts for individual fringe benefits and allowances.*

**EXAMPLE:**

FPHNY's fringe benefit rate is calculated based on a blend of varying rates for standard benefits such as health, dental and vision coverage, life insurance, 403B retirement plan, FICA, etc. Please see below for full breakdown:

F.I.C.A. XX%

Health Insurance XX%

Unemployment Insurance XX%

Dental Insurance XX%

Life Insurance XX%

Workers' Compensation XX%

Pension/Retirement XX%

Medicare XX%

NYC Transit Tax XX%

ST Disability Insurance XX%

LT Disability Insurance XX%

Vision XX%

**Total Fringe Benefit Rate 30%**

# Other than Personnel Services (OTPS) | Total Budgeted: $

*List all OTPS expenses individually (e.g. laptops/tablets, phones, travel, incentives, etc.). For each expense, please (1) provide a description of the items or services; (2) breakdown how the costs have been calculated; and (3) justify the need for the cost to carryout ComPass activities.*

**EXAMPLES:**

* Office Supplies: This budget line will purchase office supplies including binders, file folders, printer paper, toner, pens, etc. $100 per month x 6.5 months = $650.
* Computer Supplies: This budget line will purchase two tablets that will be used to collect program and participant data in addition to performing administrative work connected to this program. $500 X 2 tablets = $1,000.
* Printing: This budget line will cover the costs of printing outreach materials including flyers, registration forms, handouts, workshop information, etc. $500 x 6.5 months = $3,250.

# Indirect Costs | Total Budgeted: $

*Describe how your organization’s indirect rate is determined and what costs are represented.*

* *Organizations with a Negotiated Indirect Cost Rate Agreement (NICRA) may budget using that rate.*
* *Organizations that do not have a NICRA may use a de minimis rate of 10 percent. This is a maximum allowance; if the organization has lower rates, the lower rates should be used.*
* *If requesting a negotiated rate, attach a copy of the current fully executed, indirect cost rate agreement.*

**EXAMPLE:**

* FPHNY has a federally approved indirect cost rate of XX%, which covers overhead costs such as rent, utilities, and insurance, as well as general and administrative expenses, including finance and accounting, human resources, payroll, and benefits administration. Please see attached agreement.