

Budget Narrative

Justify each line-item in the budget and **explain how the amounts were derived**, consistent with the applicant's documented policies, as well as the **source and description of all proposed costs (and cost-share, if applicable)**. The Budget Narrative should complement the budget rather than repeat information provided in the budget. For example, the narrative should **provide details on the purpose of costs, reasonability of costs, cost price analysis, explain allocations, explain any yearly variances, and tie expenses to program activities and/or objectives where appropriate**. Sources of all cost-share offered in the application should be identified and explained in the budget narrative.

Personnel costs must include a clarification of the roles and responsibilities of all staff, base salary, and percentage of time devoted to the project (also known as level of effort). The Budget Narrative should support the baseline activities described in the proposal and provide additional information that might not be readily apparent in the Detailed Budget.

If the Budget includes subawards, please include a separate Budget Narrative for each organization. Please note that subaward organizations must have a SAM.gov unique entity identifier (UEI) number (certain exceptions apply).

Please include a detailed description of the applicant's personnel overtime policy and any other personnel policies that could impact the budget given the rapid response nature of program activities. Please also include this information for partner organizations.

For ease of review, it is highly recommended that applicants order the Budget Narrative in the same order as the Detailed Budget.

Please refer to the Notice of Funding Opportunity for specific guidance and requirements.