

**General Instructions for the Completion of a Budget Information Narrative  
National Health Emergency Dislocated Worker Demonstration Grants**

The Budget Information Narrative provides an explanation of each line item on the SF-424A, including a breakout of the relevant component costs. The total of the breakout must equal the amount listed on the corresponding line item of the SF-424A. This narrative reflects projected costs incurred by the recipient, *with the exception of the Contractual line item*.

Please note that a separate breakout of the recipient's administrative costs must also be provided.

- 1. Personnel:** List all staff positions by title. Indicate the annual salary of the position, the percentage of each position's time devoted to the project, the amount of each person's salary charged to the grant, and the total personnel cost for the period of performance.
- 2. Fringe Benefits:** Provide the overall fringe benefit percentage which reflects the recipient's organizational fringe, and list the components included, such as health insurance, FICA, retirement, etc. Provide the fringe benefit calculation for each staff position listed under the Personnel line item, as well as the collective total charged to the grant.
- 3. Travel:** Specify the type and purpose of the travel, the number of travelers, approximate mileage, per diem rates, estimated number of trips, and other associated travel costs.
- 4. Equipment:** Identify each item of equipment to be purchased that has an estimated acquisition cost of \$5,000 or more per unit and a useful lifetime of more than one year. List the quantity and unit cost per item. Items with a unit cost of less than \$5,000 are supplies.
- 5. Supplies:** Supplies include all tangible personal property other than "equipment." Identify supply categories (e.g. office supplies, cell phones, personal tools for disaster clean-up, etc.). List the cost associated with each category.
- 6. Contractual:**
  - Identify each contracted entity, the funding allocation made to the organization, and the anticipated number of participants served by each.
  - Provide total projected costs (NOT for each contracted entity but as a lump sum) for each of the following categories: Administrative Costs, Career Services, Supportive Services, and Training.
- 7. Construction:** Construction costs are not allowed and this line must be left as zero. Minor alterations to adjust an existing space for grant activities (such as a classroom alteration) may be allowable. DOL does not consider this as construction and the costs must be shown on other appropriate lines such as Contractual.
- 8. Other:** List each item in sufficient detail for reviewers to determine whether the costs are reasonable or allowable. Costs included under "Other" should not fit into any other line item category.
- 9. Indirect Charges:** If charging indirect costs to the grant, this line item must be populated. Include the current approved Negotiated Indirect Cost Rate Agreement, signed by the Federal cognizant agency, as an attachment to the grant application.