**[Organization Name] Budget Narrative**

All costs are budgeted in **[USD]**. The period of performance is **[11]** months.

**Personnel**

Budget employees supporting the project under the personnel category. Budget other contracts (for instance, consultants and service contracts) under the contractual category.

Provide yes/no or one-sentence responses to the following questions:

* Does your organization have a salary scale? If so, are all salaries aligned with the salary scale?

Yes/No

Additional information:

* Are salaries for current staff based on rates in current employment agreements?

Yes/No

Additional information:

* For new staff whom you will recruit for this project, how did you estimate salaries and ensure that they are competitive market rates for the level of qualifications required for the position?
* Does your organization follow local labor law (taxes, minimum wage, benefits, contract, etc.)?

Yes/No

Additional information:

* How did you estimate the level of effort (percentage of time, i.e., 2 days per week = 40%) that each member of staff will spend supporting the project?

Ex. 22 working days per month = 100%

For each position, complete the following template:

* The **Program Manager** is budgeted at **$2,000.0 monthly rate** and will be committing an average of **8 % per month** for **11 months.** The monthly rate is based on **Current salary** The **Program Manager** will be responsible for **technical support**, **programmatic needs, internal reporting as well as conducting weekly check-ins.**
* The **Program Associate 1** is budgeted at **$1,311.0 monthly rate** at an average **100 % per month** for **11 months.** The monthly rate is based on **Current salary** The **Program Associate** will be responsible for facilitation and teacher professional development, support in the design, setting up launch and running of the subaward, students coaching sessions, administrative duties and other roles as assigned by the project team.
* The **Program Associate 2** is budgeted at **$1,311.0 monthly rate** at an average **100 % per month** for **11 months.** The monthly rate is based on **Current salary.** The **Program Associate** will be responsible for facilitation and teacher professional development, support in the design, setting up launch and running of the project, students coaching sessions, administrative duties and other roles as assigned by the project team.
* The A**ccountant** is budgeted at **$1,100.0 monthly rate** at an average **5 % per month** for **11 months.** The monthly rate is based on **Current salary** The **Accountant** will be responsible for all accounting and financial functions to fully support the the project implementation.

**Fringe Benefits**

Budget benefits that your organization currently provides to eligible individuals.

Provide yes/no or one-sentence responses to the following questions:

* Who is eligible for benefits at your organization (typically full-time employees, but in some cases interns or other types of contracts)?

Yes/No

Additional information:

* Which benefits are mandatory contributions that your organization covers for employees (for instance, employee contributions national social security and other funds)?
* Which benefits are provided through your organization’s current standard benefit package (for instance, medical insurance)?

Note that the project will contribute to benefits proportionally to salaries; for instance, the project may cover 50% of the benefits for a project staff member who spends 50% of their time on the project.

For each benefit, complete the following template:

* **The personnel cost/ salary of each staff is inclusive of statutory contributions i.e. PAYEE, NSSF, NHIF and WIBA**

**Travel**

Budget in-country travel in compliance with local COVID-19 safety protocols.

Provide yes/no or one-sentence responses to the following questions:

* Does your organization have a travel policy with established per diem rates for meals and incidentals, lodging, transportation, etc.?

Yes/No

Additional information:

* If so, what is your average or standard rate for local travel?
	+ Meals and incidentals rate:
	+ Lodging rate:
	+ Transportation rate:
* If so, are all travel rates budgeted in alignment with travel policy?
* If not, how did you estimate travel costs?

For each trip, complete the following template:

**Equipment**

\*Unit cost of equipment is $5,000 and useful life is more than one year.

**Supplies**

Budget supplies less than $5,000 here. The number of supplies should relate to the number of employees supporting the project (for example, 1 laptop if there is 1 full-time employee) or number of participants/activities. The costs should be reasonable on the market and relevant to subaward activities.

Provide yes/no or one-sentence responses to the following questions:

* Does your organization have a competitive procurement policy?

Yes/No

Additional information:

* How did you estimate supply costs to ensure that they are competitive market rates for the required specifications?

For each supply, complete the following template:

**Contractual**

Budget contracts such as consultancies and service contracts here.

Ex. Research Team: includes 2 personnel at a dairy rate of $150.0 for a period of net 7 days per person.

Curriculum development consultant team made up of 2 personnel at a dairy rate of $150.0 for a net period of 12 days in curriculum development activities.

**Other Direct Costs**

Budget activity costs and other costs that directly support the project.

For each cost, complete the following template:

**Indirect Costs**

Provide yes/no or one-sentence responses to the following questions:

* Does your organization have a Negotiated Indirect Cost Rate Agreement? If so, please attach.

If not, you may charge 10% of your budget as the project’s contribution to cover shared costs such as staff (i.e., executive director, human resources manager, accountant, administrative assistant, etc.) or office costs (i.e., rent, utilities, supplies, bank fees, etc.) that benefit the project indirectly. Note that costs covered by the 10% rate may not also be included in the budget.

* Does your organization plan to charge the 10% rate for indirect costs?

Note that no profits or fees are allowable.

Complete the following template:

Per 2 CFR 200.414(f), the 10% de minimis indirect cost rate will be charged on modified total direct costs. Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award).

**MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000**.

Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs. Indirect costs include executive and administrative salaries and operational costs, such as

|  |  |  |
| --- | --- | --- |
|  | **Description** | **11 Months Costs** |
| **1** | **Bank and transaction fees** |  |
| **2** | **Utilities**  |  |
| **3** | **Machine and equipment repairs** |  |
| **4** | **Printing and reproduction** |  |
| **5** | **Payroll/HR** |  |
| **6** | **Other admin expenses** |  |