**COVID-19 Sample Revised Budget and Justification**

Please submit a document that includes the following:

* The current budget amount by category
* The proposed re-budget amount by category
* If applicable, the non-federal match by category
* Total revised budget by category

For example:

**ABC Organization Re-Budget:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | **Current Budget** | **Proposed Re-budgeted Amount** | **\*Non-Federal Match (if applicable)** | **Total COVID-19 Revised Budget** |
| Personnel | $80,000 | $20,000 | N/A | $100,000 |
| Fringe | $15,000 | $10,000 | N/A | $25,000 |
| Supplies | $5,000 | $7,000 | N/A | $12,000 |
| Equipment | $30,000 | -$22,000 | N/A | $8,000 |
| Travel | $20,000 | -$15,000 | N/A | $5,000 |
| Contractual | $30,000 | $20,000 | N/A | $50,000 |
| Other | $20,000 | -$20,000 | N/A | $0 |
| **Total** | **$200,000** |  |  | **$200,000** |

**\*If applicable, NON-FEDERAL MATCH:** If your grant program has a matching requirement, enter the amount of non-federal funds you will contribute to the grant. Refer to your Funding Opportunity Announcement (FOA) or NoA for matching requirements.

**Include an explanation for the re-budget of each category due to COVID-19. For example:**

**Personnel** – *Explain any changes to personnel (including key personnel), such as additional staff to support GPRA activities.*

*Please note if key personnel, such as the Project Director, will be separated from the project for more than three months or a 25% reduction in the PD’s level of effort than a* [*change in key personnel*](https://www.samhsa.gov/grants/grants-management/post-award-amendments#change-in-key-personnel) *must be submitted as well.*

**Fringe** – *Explain whether you propose to provide additional sick leave or other fringe benefit as a result of COVID-19 and thus, your fringe rate is expected to increase.*

**Supplies** – *Explain whether costs shown are for purchasing personal protective gear or other protective supplies for recipients providing services to clients receiving treatment.*

**Equipment** – *Explain whether the costs shown are for equipment to support teleservices/telehealth/telework due to COVID-19 and how the additional equipment will be used to accomplish the goals and objectives of the project. If laptops will be purchased, describe how the laptops will be used to support teleservices/ telehealth/ telework or to support GPRA data collection to accomplish the goals and objectives of the project.*

**Travel** – *Explain whether costs, such as unrecovered travel and registration expenses, are associated with the cancellation of previously budgeted conferences and other planned events. Also, describe whether changes to your previously budgeted travel costs are due to re-scheduling or a reduction in travel.*

**Contractual** –*Explain whether subcontractor costs have changed because you have engaged providers that are safely able to continue services. Explain other changes in contractual costs due to COVID-19, such as additional support for GPRA activities.*

**Other** – *Explain any of the changes in these costs. Note that recipients are* ***not*** *allowed to re-purpose funds to purchase food/meals for clients.*