

Instructions

Budget Narrative Form

This form should be completed based on the instructions outlined below, unless instructed otherwise in the Request for Proposal (RFP) or Request for Application (RFA).

A. Enter Name of Eligible Recipient.

B. (DOE USE ONLY)

COLUMN (1) OBJECT

SCHOOL DISTRICTS: Use the three digit object codes as required in the Financial and Program Cost Accounting and Reporting for Florida Schools Manual.

COMMUNITY COLLEGES: Use the first three digits of the object codes listed in the Accounting Manual for Florida's Public Community Colleges.

UNIVERSITIES AND STATE AGENCIES: Use the first three digits of the object codes listed in the Florida Accounting Information Resource Manual.

OTHER AGENCIES: Use the object codes as required in the agency's expenditure chart of accounts.

COLUMN (2) ACCOUNT TITLE AND NARRATIVE Use the account title that applies to the object code listed in accordance with the agency's accounting system. Provide a detailed narrative for each object code listed. **For example:**

- Salaries:**
- ✓ Include all full and part time positions that will be considered permanent employees of the program/project.
 - ✓ Describe each type of position requested by identifying the title, major responsibilities of the position, and how many full-time positions and part-time positions will be needed.
 - ✓ Describe each type of position separately.
- Other Personal Services:**
- ✓ Include all anticipated compensation to be paid to persons who will be employed to provide temporary program/project services, including substitute teachers.
 - ✓ Describe each type of service to be rendered and the estimated number of hours required for each position.
 - ✓ Describe each type of position separately; include the hourly rate of pay for temporary employees in each type of position to be funded under this application.
- Professional/Technical Services:**
- ✓ Include services that require specialized skills and knowledge that will be provided by persons other than the agency employees listed under "Salaries" or "Other Personal Services."
 - ✓ Describe each service requiring specialized skills and knowledge of non-agency personnel expected to be used in the administration the program/project.
 - ✓ For Contractual Services and /or Inter-Agency Agreements, identify the agency expected to provide the contracted services, or with which the Agreement is to be made.
- Travel:**
- ✓ Describe each type and purpose of travel to be supported by project funds like conferences, in-district, out-of-district, or out-of-state.
 - ✓ Identify position(s), not individual names, of travelers when these funds are being requested to perform necessary activities.
 - ✓ Include the cost of transportation, lodging, registration fees, certain meal allowances, and other expenses associated with traveling for the program/project.
- Other Expenses:**
- ✓ Identify any additional expenses not appropriately included in any of the categories specified above.
 - ✓ Describe the items to be purchased or services to be rendered, including their use or purpose in the successful completion of the project/program objectives, and the anticipated cost per item or service.
- Capital Outlay:**
- ✓ Provide types of items/equipment to be purchased with program/project funds.
 - ✓ Include library/reference books, non-consumable audio-visual materials, building, fixed equipment, furniture, fixtures, equipment, motor vehicles, land, permanent improvements and additions other than buildings, remodeling, renovations, and computer software.
 - ✓ Section 274.02, FS, defines property owned by local governments as "fixtures and other tangible personal property of a non-consumable nature the value of which is \$750 or more and the normal expected life is 1 year or more," or a lesser rate determined by the entity.
- Indirect Cost:**
- ✓ Use the current approved rate.
 - ✓ Identify the rate used to make the calculation.

COLUMN (3) MUST BE COMPLETED FOR ALL SALARIES AND OTHER PERSONAL SERVICES

FTE - Indicate the Full Time Equivalent (FTE based on the standard workweek for the type of position) number of positions to be funded. Determine FTE by dividing the standard number of weekly hours (e.g., 35 hours) for the type of position (e.g., teacher aide) into the actual work hours to be funded by the project.

COLUMN (4) AMOUNT - Provide the budget amount requested for each object code.

C. TOTAL Provide the total for Column (4) on the last page. Must be the same amount as requested on the DOE-100A or B.

