

## Budget Narrative Form Instructions

**A)** Enter Name of Eligible Recipient/Fiscal Agent

**B)** Enter DOE Assigned Project Number

**C)** Enter TAPS Number

**D)** Enter the Total Amount for (5)

**(1) Function Code** – *For School Districts Only* – Enter the Function Code, as required in the *Financial and Program Cost Accounting and Reporting for Florida Schools Manual*, which best classifies the overall purpose or objective of the goods or services budgeted.

**(2) Object Code** – Enter the Object Code that best classifies the goods or services budgeted. *School Districts* - use the three-digit Object Code as required in the *Financial and Program Cost Accounting and Reporting for Florida Schools Manual* ; *Colleges and Universities* - use the first three digits of the Object Codes listed in the *Florida Accounting Information Resource Manual Non-public entities* – use the Object Codes that are used in the respective entity’s/agency’s chart of accounts.

**(3) Account Title and Narrative** - Provide the Account Title that applies to the Object Code listed in (2) and a detailed Narrative that includes a description of each good or service budgeted and its purpose or use. For example:

*Salaries* – Describe the type(s) of position(s) requested and the major responsibilities/duties of each position(s). Use a separate line to describe each type of position.

*Other Personal Services (OPS)* – Describe the type of service(s), its purpose or use and an estimated number of hours for each type of position. OPS is defined as compensation paid to persons, including substitute teachers not under contract, who are employed to provide temporary services to the program.

*Professional/Technical Services* – Describe the services rendered by personnel, other than agency personnel employees, who provide specialized skills and knowledge.

*Contractual Services and/or Inter-agency agreements* – Describe the services to be rendered and the type of entity or agency (name, if available).

*Travel* – Describe each type of travel to be supported with project funds, such as conference(s), local travel, in- or out-of-district, and out-of-state. Do not list individual names. List individual position(s) when travel funds are being requested to perform necessary activities.

*Materials and Supplies* - Describe the type of item to be purchased and its purpose or use.

*Capital Outlay* - Describe the type of item/equipment to be purchased and its purpose or use.

*Indirect Cost* - Refer to the DOE *Project Application and Amendment Procedures for Federal and State Programs (Green Book)* for additional guidance regarding indirect cost.

- *School Districts Only* - Provide the percentage rate from the district’s Approved Indirect Cost Plan.

- *Colleges and Universities Only* – Provide the percentage rate (maximum of 5 percent) approved by the DOE.

**(4) (Full-Time Equivalent) FTE-** (*Only applicable for items classified as Salaries and Other Personal Services (Refer to (2) Object Code)*). Enter the total number of positions (as FTEs\*) that will be supported with these funds. (FTE based on the standard workweek for the type of position) is the 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.

**(5) Amount** - Enter the total amount budgeted for each line item.

**(6) Percent Allocated** – For each line item, enter the appropriate percentage that is allocated or applicable to this project (see pages 3-4 for examples).

**(7) - (9) Allowable, Reasonable and Necessary - DOE USE ONLY.**