

Budget Narrative Instructions

FY 2013 Request for Partners

General Information

The budget narrative explains and justifies the need for the funding for each line item identified in the budget. The budget narrative reflects the SNAP-Ed activities described in the programming summary/ies and statement/s of work. Please include calculations and descriptions for expenses. If applicable, provide justification for significant increases from prior fiscal years to any line item. If specific line items in the budget narrative form do not apply to your budget, remove those line items from your budget narrative.

Instructions

The budget narrative form includes many standard statements to assist the applicant with justifying budget line items. See below for additional instruction for select line items:

- Personnel - A standard statement is provided on the budget narrative form. Complete the underlined areas with the information specific to your TRACKS project.
- Materials and Supplies - Standard statements are provided on the budget narrative form for the "Materials and Supplies" categories to justify purchase.
- Nutrition Education Materials and Supplies-Includes costs to purchase or print materials used to deliver SNAP-Ed to the target audience. Nutrition education supplies include items used by the target audience during SNAP-Ed interventions such as crayons, pens, pencils, glue sticks, etc. These items are typically collected by TRACKS staff at the end of the intervention and reused in future interventions.
- Nutrition Education Reinforcement Items-All items must be for the target audience only, contain or reinforce a nutrition message, and cost less than \$4 per item. Justification for this line item should cover both USDA and cost share expenses.
- Food for Nutrition Education Activities-Includes food costs to provide taste testing samples to the target audience as part of SNAP-Ed programming. Justification for this line item should cover both USDA and Cost Share Expenses.
- Office Supplies and Equipment (under \$1,000)-Includes the cost of supplies to support SNAP-Ed programming. Examples of office supplies are copy toner, staplers, pens, paper, etc.
- Local Travel-Indicate the purpose and destination of local travel. Include text that states either that staff are reimbursed at the "standard IRS rate" or "approved agency rate of \$. ____ /mile". The approved agency rate must not exceed the standard IRS rate.
- Conferences/Meetings-Identify the name of the conference/meeting, how attendance will benefit SNAP-Ed program goals and objectives, and how information obtained from the conference/training/in-service will be disseminated to other local partner staff. Note the destination of the meeting, training, or conference (only in-state travel is allowed) and the number of staff attending. Identify the costs included (registration, per diem, lodging, travel, etc.)
- Communications-A standard statement is provided on the budget narrative form. Costs may include telephone, cell phones, postage, and internet charges.

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- Other Direct Costs-May include office equipment, copier lease, insurance, equipment maintenance, institutional memberships/subscriptions, office furniture, office printing, software, space, website maintenance costs, purchased service agreements, etc. For all direct costs, include justification/explanation for only the items listed in the project budget. Items may be added to or deleted from the form. Consult the Management Entity if you have questions on how to categorize a specific expense.
- Subcontracts-*Must have prior approval for each fiscal year; subcontracting arrangements for SNAP-Ed projects are discouraged.* If approved, indicate how time records will be maintained for staff that work less than 100% of their time on the subcontracted project. Explain how subcontractors will be monitored to ensure that subcontracted SNAP-Ed activities are being completed as described, and that the subcontractors request reimbursement only for allowable costs, as outlined in the FNS Cost Policy. Provide justification for the use of consultants, and a statement of work to be performed. List the name(s) of the consultant(s), the name(s) of their organization(s), and a breakdown of the amount being charged to the project.
- Indirect Costs-The Indirect Cost rate (percentage) listed in this section should correspond with that indicated on the budget, and with submitted Indirect Rate documentation. A standard statement is provided on the budget narrative form.