

FY 2018 Budget Narrative Instructions

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 statements 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. Remove the Fringe benefit statement that does not pertain to your budget.

Materials and Supplies-Standard statements are provided on the budget narrative form for the "Materials and Supplies" categories to justify purchase. Complete the underlined areas with the information specific to your TRACKS budget.

- Nutrition Education Materials and Supplies-Includes costs to purchase or print materials used to deliver SNAP-Ed to the target audience. Nutrition education supplies also 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**.
- Food for Nutrition Education Activities-Includes food costs to provide food tasting samples to the target audience as part of SNAP-Ed programming. Cost per sampling must be **not exceed \$1.00 per contact**.
- 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.

Travel

- 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". Note: The approved agency rate must **not** exceed the standard IRS rate.

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- In-State and Out-of-State Conferences/Meetings-The template provides standard language for commonly requested conference/meeting costs. Insert the number of staff that will attend each conference/meeting described. If ZERO, delete the text for that conference/meeting.

For additional conference/meeting travel not described in the template, 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/conference and number of staff attending. Identify the costs included (for example: registration, per diem, lodging, transportation, etc.). Have an agenda for the meeting/conference on hand in the event it is requested.

- Communications-A standard statement is provided on the budget narrative form. Costs may include telephone, cell phones, postage, and internet charges.

Other Direct Costs-For all Other Direct Costs, include justification/explanation for only the items listed in the project budget. Consider all possible equipment needs for the upcoming year. Items may be added to or deleted from the form. Consult the ME if you have questions on how to categorize a specific expense.

Subcontracts- LP are expected to use the services of their own staff to the maximum extent possible in managing and performing proposed SNAP-Ed activities. If a subcontracting arrangement is approved for a specific LP project, include a separate budget for each subcontract showing the breakdown of costs, along with a budget narrative. 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. If no subcontracts are included on your budget, remove this section of the narrative.

Indirect Costs-The Indirect Cost Rate (percentage) listed in this section should correspond with that indicated on the budget, and with submitted Indirect Cost Rate documentation. A standard statement is provided on the budget narrative form.