

Michigan Works! Southwest Budget Narrative

All line item expenditures must conform to the description of items contained on the Chart of Accounts.

The Budget Narrative must provide a clear and definitive description of the elements of individual line item expenditures that are not elsewhere described in your budget. Form C-3, "Budget Detail Worksheet" directs a response on Form C-5, "Budget Narrative."

Narrative Responses should provide enough detail to enable the reviewer to understand what is proposed and to draw a conclusion as to whether the expense is consistent with your proposed program design. Your descriptions should reflect actual items, however using the term "such as" and providing examples is also acceptable.

Budget narrative responses **should not re-iterate the text of the Chart of Accounts**. Examples of acceptable line item descriptions include:

Line Item Code	Line Item Description	EXAMPLE Amount	EXAMPLE Description of Expenditures
6270	Equipment Purchase <\$5,000	\$20,000	Replacement of 10 computers @ approximately \$750 each; purchase of assessment software (estimated \$1,500); 2 brochure stands @ \$50 each; purchase.
6420	Marketing/Media	\$7,500	Purchase 3,000 "How To" brochures @ \$.15 each for topics such as resume development, using labor market information, etc.; run monthly newspapers ads for program services (3 newspapers @ 75 per month; print and/or develop promotional materials for job fairs (cost unknown).
6955	Travel	\$37,100	Cost of travel of staff to worksites, training institutions, workshops, state and local meetings, etc., estimated @ a total of 22,000 miles @ \$.55 per mile for 8 staff); conference costs (air fare, registration, lodging and food) for 3 staff for 2 conferences estimated @ \$2,500/staff/conference)

Proceed to next page to complete Budget Narrative

