

# Budget Summary and Budget Narrative Forms: Instructions (Revised 5/2021)

## Early Literacy Support Block (ELSB) Grant

Educator Excellence and Equity Division  
California Department of Education

### Instructions:

Each grant recipient must complete and submit a Proposed Budget Summary and Budget Narrative forms for Planning Year, Implementation Y1, Y2, and Y3. The Budget Summary and Budget Narrative Forms show proposed expenditures during the grant period of December 1, 2020, through June 30, 2024. The Total for all four years (Planning Year, Implementation Year 1, 2 and 3) must match the amount listed on the Grant Award Notification.

Each Local Educational Agency (LEA) must complete all tabs before submission: Instructions & LEA Info, Proposed Budget Summary, and Budget Narratives for Planning Year, Implementation Y1, Y2, and Y3. Funds must supplement, not supplant, existing services and activities.

Note: In April 2021, the grant period was extended a year. This budget form was revised to reflect this change.

### Period of Performance:

Planning Year (December 2020 - June 2021)

Implementation Year 1 (July 2021 - June 2022)

Implementation Year 2 (July 2022 - June 2023)

Implementation Year 3 (July 2023 - June 2024)

### Instructions for Completing the Proposed Budget Summary Form:

Each column in the Proposed Budget Summary Form corresponds to a Year. Fill out the Proposed Budget Summary Form to reflect the Completed Budget Narrative Form totals for each object code, in the corresponding year.

The total on the Proposed Budget Summary Form must match the amount listed on the Grant Award Notification.

### Instructions for Completing the Proposed Budget Narrative Forms (Planning Year, Implementation Year 1, 2, and 3):

Fill out the Proposed Budget Narrative Forms to explain how grant funds will be used for the LEA and each School Site. Provide line detail/calculation for how amount totals by line item were determined (e.g. Project Director Salary \$1,000 x 12 months = \$12,000; Literacy Curriculum: \$100 x 50 students = \$5,000). The information in the "Line Detail/Calculation" column needs to specify the planned activity. The description needs to be specific to the ELSB Grant.

On the Budget Narrative Forms, add additional rows for multiple school sites. If the line item is for the LEA, write the LEA's name in column D. If the line item is for a specific school site, write the name of the school site in column D.

Refer to the California School Accounting Manual (CSAM) <https://www.cde.ca.gov/fg/ac/sa/> for information on Object Codes. Only the first \$25,000 of each subcontract can be used towards the indirect calculation per Procedure 330 in the CSAM.

Enter Indirect Percentage Rate in the space provided for Object Code 7000 with a placeholder of 0.00%. The Indirect Costs must not exceed LEA's approved rate (<https://www.cde.ca.gov/fg/ac/ic/>). If you choose to use less indirect, you may type the actual amount of Indirect Cost into the cell.

For the Planning Year Budget Narrative form, please account for funds (\$40,000 per LEA plus \$10,000 per participating eligible school) used for the purposes of conducting a root cause analysis, carrying out a needs assessment, and developing a three-year Literacy Action Plan.

ELSB Grant funds can be rolled over for the life of the grant (December 2020 - June 2024) as long as there is an approved Budget Revision Request.