

## FY2017 Training and Technical Assistance – Commission Investment Funds

### Budget Instructions

**Before You Begin:** In *eGrants*, the preparation of a detailed budget provides the data that creates the summary budget and the budget narrative. Your detailed budget should provide a full explanation of associated costs including their purpose, justification, and the basis of your calculations. Where appropriate, your calculations should be presented in an equation format, identifying the number of persons involved with the event, the per person/unit cost, and/or the annual salary cost.

Use the Budget Worksheet as a guide as you prepare your budgets.

#### SECTION I

**A. Project Personnel Expenses** – Include the portion of principal staff time attributed directly to the operation of the project. List each staff position and a brief statement of responsibilities for each in the ‘Position/Title’ field. For each position, also include the annual salary, and the percentage of staff time that will apply to the grant. A staff member’s time may not be allocated more than 100% across the commission’s combined portfolio of grants.

**B. Personnel Fringe Benefits** – Include costs of benefit(s) for your project staff. You can identify and calculate each benefit or show cost as a percentage of all salaries. If a fringe benefit amount is over 30%, please list separately.

**C. Project Staff Travel** - Describe the purposes for staff travel. Costs allowable are transportation, lodging, subsistence, and other related expenses for local and outside the project area travel. Where applicable, identify the current standard reimbursement rate(s) of the organization for mileage, daily per diem, and similar supporting information. The standard mileage reimbursement rate should not exceed the federal mileage rate unless a result of the commission’s policy and justified in the budget narrative.

We expect all commission applicants to include funds in this line item for travel for the lead staff member or contractor to attend at least one CNCS-sponsored training per year.

**D. Equipment** – Equipment is defined as tangible, non-expendable personal property having a useful life of more than one year AND an acquisition cost of \$5,000 (five thousand) or more per unit (including accessories, attachments, and modifications). Include items that do not meet this definition in **E. Supplies** below. Purchases of equipment are limited to 10% of the total grant amount, i.e., the federal share of all budget line items. If applicable, show the unit cost and number of units you are requesting.

**E. Supplies** – Include the funds for the purchase of consumable supplies and materials that does not fit the definition above. You must individually list any single item costing \$1,000 (one thousand) or more.

**F. Contractual and Consultant Services** - You may include costs for consultants related to the project’s operations. Consultants used for evaluation should be included in **H. Evaluation** below. Where applicable, indicate the daily rate for consultants.

**G. Training** – You may include the costs associated with training of staff working directly on the project, especially training that specifically enhances staff project implementation and professional skills. Indicate daily rates for consultants, where applicable.

**H. Other Support Costs**– These costs may include office space rental, utilities, and telephone and Internet expenses that are specifically used for participants, directly involve project staff, and are not part of the organization’s indirect cost/admin cost. If shared with other projects or activities, you must prorate the costs equitably. List each item and provide a justification in the budget.

**I. Indirect Costs**

**1. Definitions**

Indirect costs are an allowable budget item in CNCS grants. IAW 2 CFR §200.414 Indirect (F&A) costs, grantees have the option of using an indirect cost rate which has been negotiated with, and approved by, their cognizant federal agency; or a non-federal entity, except those receiving more than \$35 million in direct federal funding, which has never received a federally negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. Grantees may also charge certain administrative costs directly as outlined in 2 CFR §200.413 Direct costs. IAW § 2517.710 AmeriCorps Programs under Subtitle C, cap administrative costs for grantees who do not have a negotiated indirect cost rate at 5% of allowable federal costs. Grantees under those programs may use match funds up to an additional 10% for indirect costs.

**2. Calculating Administrative/Indirect Costs**

**Federally Approved Indirect Cost Rate Method**

If you have a federally approved indirect cost (IDC) rate and choose to apply it, such a rate will constitute documentation of your administrative costs. Please record your indirect cost rate or method of claiming administrative costs in eGrants under the Organizational tab. Specify the Cost Type for which your organization has current documentation on file, i.e., Provisional, Predetermined, Fixed, or Final indirect cost rate. Supply your approved IDC rate (percentage). It is at your discretion on each award whether or not to use your entire IDC rate to calculate administrative costs. If you choose to claim a lower rate, please include this rate under the Rate Claimed field.

As specified in your indirect cost rate agreement, apply your rate against the direct in your budget, including both the CNCS and Grantee’s shares (i.e., based on salaries and benefits, total direct costs, or other). Then multiply the appropriate direct costs by the rate being claimed. This will determine the total amount of indirect costs allowable under the grant.

**J. Other**

Allowable costs not captured elsewhere in the budget.

**Source of Funds.** While match is not required for this section, if including a match for the grant, enter a brief description of the match. Describe the grantee match contribution for Section I by clearly indicating the source(s), the type of contribution (cash/in-kind), the amount (or estimate), and if the match is proposed or secured. You may enter this information in any category in the Purpose-Calculation field.

# Budget Worksheet

## A. Project Personnel Expenses

Position/Title/Description	Qty	Annual Salary	% Time	Total Amount	CNCS Share	Grantee Share
Totals						

## B. Personnel Fringe Benefits

Purpose/Description	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

## C. Travel

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

## D. Equipment

Item/ Purpose/Justification	Qty	Unit Cost	Total Amount	CNCS Share	Grantee Share
Totals					

## E. Supplies

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

## F. Contractual and Consultant Services

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

**G. Staff Training**

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

**H. Other Support Costs**

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

**I. Indirect Costs**

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

**J. Other**

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

<b>Budget Total: Validate this budget Required Match Percentages:</b>	<b>Total Amount</b>	<b>CNCS Share</b>	<b>Grantee Share</b>

**Source of Funds** (matching funds not required for this grant, but if matching funds are included, this section must be completed.)

Source(s), Type, Amount, Intended Purpose				
	Private	State and/or Local	Federal	Sources
<b>In-kind</b>	\$	\$	\$	
<b>Cash</b>	\$	\$	\$	
<b>Total</b>	\$	\$	\$	