

Best Practices in Budget Development

AmeriCorps Seniors

Session 4 | January 13, 2021- 3:30 PM E.T./ 12:30 P.T.



Training and Technical Assistance Calls



Webinar	Cycle 1	Cycle 2
Introduction to the 2021 FGP-SCP Expansion Competition	Oct. 21	Jan. 5
The Foster Grandparent Program	Oct. 26	Jan. 6
The Senior Companion Program	Oct. 27	Jan. 12
Best Practices in Budget Development	-	Jan. 13
Submitting your Application via eGrants	Nov. 2	Jan. 14
All Calls at 3:30 ET/ 12:30 PT		

Register, view recordings, and get connection information at:
<https://www.nationalservice.gov/FY2021/FGP&SCP-Competition>



AmeriCorps Seniors FY2021 FGP-SCP Expansion

Best Practices in Budget Development

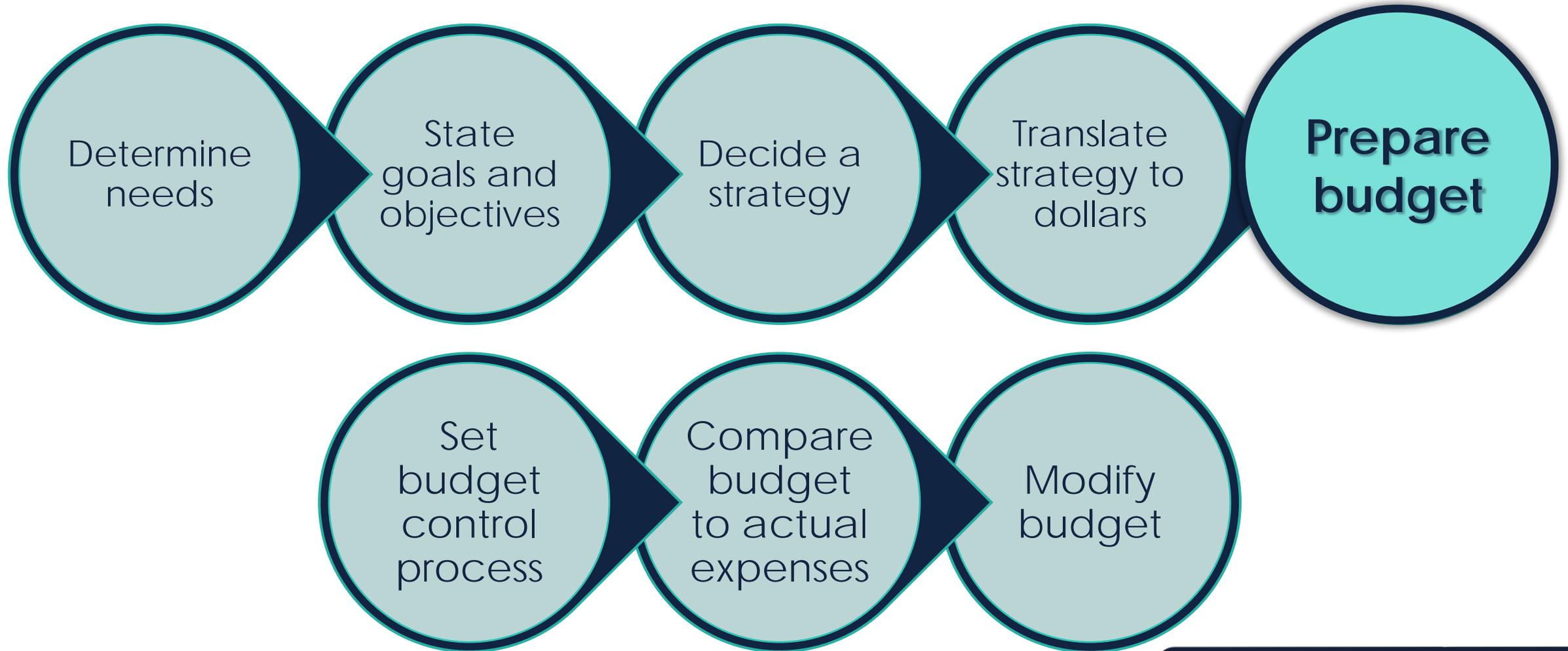


Budget Functions

An approved FGP-SCP budget is part of the grantee's contractual obligation and:

- ◆ A financial blueprint
- ◆ Helpful to ensure compliance
- ◆ A tool for measuring progress and monitoring

Budget Management Process



Budget Basics



- ◆ Realistic
 - ◆ Consistent
 - ◆ Flexible
 - ◆ Realistic scope
 - ◆ Appropriate detail
 - ◆ Competitive proposal
 - ◆ Compliance
 - ◆ Effective delivery
-

Competitive Budgets...



- ◆ Follow instructions in NOFO
- ◆ Include allowable, reasonable, necessary, and allocable costs, as defined by 2 CFR 200

www.ecfr.gov

- ◆ Estimate resources needed to achieve program goals
- ◆ Organize narrative to fit budget categories
- ◆ Provide adequate descriptions
- ◆ Check your math

Unallowable Costs



Examples:

- ◆ Lobbying
 - ◆ Entertainment and alcohol
 - ◆ Expenses not tied to program objectives
 - ◆ Costs that constitute waste, fraud, and abuse
 - ◆ Unreasonable from “prudent person” perspective
 - ◆ Costs with no logical basis
-

Minimum Match Requirement (Grantee Share)



10% of total project costs

Example

	AmeriCorps	Grantee	Total Budget
Total Project Costs	\$90,000	\$10,000	\$100,000

- ◆ Necessary
- ◆ Reasonable
- ◆ Allowable
- ◆ Allocable
- ◆ Compliant
- ◆ Documented

Budget Structure



Separated by major categories and divided into AmeriCorps and Grantee shares

Volunteer Support Expenses

Examples:

- ◆ Program staff salaries and fringe benefits
- ◆ Project staff travel
- ◆ Equipment and supplies
- ◆ Contractual and Consultant Services
- ◆ Project staff Criminal History Checks
- ◆ Indirect Costs

Volunteer Expenses

Examples:

- ◆ Stipends
- ◆ Volunteer meals
- ◆ Volunteer uniforms
- ◆ Volunteer insurance
- ◆ Volunteer recognition
- ◆ Volunteer travel
- ◆ Volunteer Criminal History Checks

Section I. Volunteer Support Expenses



- A. Project Personnel Expenses
- B. Personnel Fringe Benefits
- C. Travel
 - Local Travel
 - Long Distance Travel
- D. Equipment
- E. Supplies
- F. Contractual and Consultant Services
- I. Other Volunteer Support Costs
- J. Indirect Costs

The image shows three overlapping expense report forms. The top form is for 'A. Project Personnel Expenses' and includes a table with columns for 'Position/Title -Qty -Annual Salary -% Time', 'CNCS Share', 'Grantee Share', 'Total Amount', and 'Excess Amount'. The middle form is for 'E. Supplies' and includes a table with columns for 'Item/ Purpose -Calculation', 'Category Totals', 'CNCS Share', 'Grantee Share', and 'Total Amount'. The bottom form is for 'J. Indirect Costs' and includes a table with columns for 'Calculation -Rate Type -Rate -Rate Claimed -Cost Basis', 'Category Totals', 'Section Totals', 'PERCENTAGE', 'CNCS Share', 'Grantee Share', and 'Total Amount'. Each form also has a 'Category Totals' row at the bottom.

Section J. Indirect Costs



1. Federally Approved Indirect Cost Rate

- ◆ Requires approved rate from Federal government
- ◆ Approved rate constitutes documentation

2. 10% De Minimis Rate

- ◆ If selected, must use consistently across all federal awards

Section II. Volunteer Expenses



A. Stipends

Item -Description	CNCS Share	Grantee Share	Total Amount	Excess Amount
Corporation Funded:				
Non-Corporation Funded:				
Category Totals				

B. Other Volunteer Costs

Item -Description	CNCS Share	Grantee Share	Total Amount	Excess Amount
Meals:				
Uniforms:				
Insurance:				
Recognition:				
Volunteer Travel:				
Physical Examinations:				
Category Totals				

Source of Funds



Corporation for
**NATIONAL &
COMMUNITY
SERVICE** 

eGRANTS

Start Continuation Grant Application

cancel save & close

Please enter the source of matching funds in the textbox below.

Source of Matching Funds (Max. 1000 chars)

- Welcome Tracey
- Start Continuation**
- Applicant Info
- Application Info
- Narratives
- Work Plan
- Documents

- Start C
- Budg
- Please

Source of Funds – Sample



Section	Description
Section I. Volunteer Support Expenses	ORGANIZATION'S GENERAL FUNDS (secured), \$28,164, in-kind, local govt; SPONSOR SITE (secured), \$5,000, in-kind, private; COUNTY DEPARTMENT OF AGING (secured), \$6,700, cash, local govt; PROFESSIONAL SERVICES (secured), \$7,200, in-kind, private; FOUNDATION GRANT (proposed), \$8,000, cash, private
Section II. Volunteer Expenses	ORGANIZATION'S GENERAL FUNDS (secured), \$2,500, cash, local govt; INDIVIDUAL VOLUNTEER STATIONS (secured), \$3,600, cash, private

Budgeting Tips



- ◆ Meet AmeriCorps Seniors cost guidelines
 - Required expenses (e.g. NSCHC)
 - Detailed Source of Funds equal to budgeted match
 - Adequate and accurate calculations and explanations
 - Allowable costs only
 - ◆ Align with stated program goals
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Have you...



- ◆ Established or renewed your SAM registration at www.sam.gov?
- ◆ Emailed your Operational and Financial Management Survey?
- ◆ Submitted your single audit and 990?
- ◆ Entered your Negotiated Indirect Cost Rate Agreement details in eGrants?

eGrants Messages



- ◆ Warning: Can submit but budget may not be compliant
- ◆ Error: Cannot proceed until data is edited

eGrants technical assistance

AmeriCorps Hotline: 800-942-2677

Quality Assurance Check



- ◆ Follow instructions in NOFO
 - ◆ Include allowable, reasonable, necessary, and allocable costs, as defined by 2 CFR 200
 - ◆ Estimate resources needed to achieve program goals
 - ◆ Organize narrative to fit budget categories
 - ◆ Provide adequate descriptions
 - ◆ Check your math
-

Happy Budgeting
and
Good Luck!



Questions?

