

Corporation for National and Community Service

NationalService.gov



2016 AmeriCorps State and National Symposium Budget Management – Session Highlights

CNCS Budget Functions:

- ~ Financial guide for grant-supported activities
- ~ Helps ensure compliance
- ~ Part of the awardee's contract with CNCS
- ~ Measures progress toward match
- ~ Monitors budgeted to actual expenses

A strong budget design establishes a framework for effective budget management.

Effective budget management includes:

- ~ Pre-award activities:
 - Determine needs
 - Set goals, objectives, and strategies
 - Translate strategy into dollars
 - Prepare and submit budget
- ~ Post-award activities:
 - Establish budget control process
 - Monitor expenditures
 - Modify budget, as necessary

Budget Control Process:

- ~ Read, understand, and adhere to the Notice of Grant Award and terms and conditions
- ~ Develop/update financial policies and procedures
- ~ Program and Fiscal staff compare budgeted to actual expenses
- ~ Assess match contributions
 - NOTE: If a cost is unallowable as part of the CNCS share, it is also unallowable as part of the grantee share. All costs must be treated consistently.
- ~ Review drawdowns and adjust timing, as needed

When monitoring expenses test:

- ~ Appropriate approvals
- ~ Expenses in budget
- ~ Reallocations due to over- or under- spending
- ~ Unallowable costs
 - Outlined in 2 CFR 200
 - Not necessary to program objectives

Budget Modifications:

- Know when prior approval and/or amendments are required and get the approvals in writing.