

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 must provide a full explanation of associated costs including their purpose, justification, and the basis of your calculations. Itemize each cost and present the basis for all calculations in the form of an equation, identifying the number of persons involved with the event, the per person/unit cost, and/or the annual salary cost. The budget should be sufficient to perform the tasks described in your program narrative. All of the amounts you request must be for a particular purpose. Do not include unexplained amounts, amounts for miscellaneous or contingency costs, or unallowable expenses such as entertainment costs. Costs may include travel necessary to meet grant and grantee obligations. Do not include fractional amounts (cents). Use the Budget Worksheet as a guide as you prepare your budget.

Please note that while AmeriCorps is now operating name for the Corporation for National and Community Service (CNCS), some fields in eGrants still refer to CNCS.

As you enter your detailed budget information, eGrants will automatically populate a budget summary and budget narrative report. eGrants will perform a limited compliance check to validate the budget. If it finds any compliance issues you will receive a warning and/or error messages. You must resolve all errors before you can submit your budget.

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

SECTION I. Program Operating Costs

A. 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.

B. Personnel Fringe Benefits – Include costs of benefit(s) for each 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 covered items separately.

C. Travel - Describe the purposes for which staff will 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 should not exceed the federal mileage rate unless a result of the applicant's policy and justified in the budget narrative. Only domestic travel is allowable.

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 AmeriCorps funds requested. If applicable, show the unit cost and number of units you are requesting. Provide a brief justification for the purpose of the equipment under Item/Purpose.

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. Where applicable, indicate the daily rate for consultants.

H. Evaluation - Include costs for project evaluation activities, including additional staff time or subcontracts, use of evaluation consultants, purchase of instrumentation, and other costs specifically for this activity not budgeted in Section A. Personnel. This **does not** include the daily/weekly gathering of data to assess progress toward project objectives but is a larger assessment of the impact your project is having on the community, as well as an assessment of the overall systems and project design. Where applicable, indicate the daily rates for consultants.

I. Other Program Operating 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. In addition, these costs may include criminal history checks of staff. If costs are shared with other projects or activities, you must prorate the costs equitably. List each item and provide a justification in the budget.

SECTION II. Administrative/Indirect Costs

A. Definitions

Indirect costs are an allowable budget item in AmeriCorps 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 receiving less than \$35 million in direct federal funding that does not have a current 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.

B. Calculating Administrative/Indirect Costs

Federally Approved Indirect Cost Rate Method

If you have a federally approved indirect cost rate this method must be used and the rate will constitute documentation of your administrative costs. 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 indirect cost rate (percentage) and the base upon which this rate is calculated (direct salaries, salaries and fringe benefits, etc.). It is at your discretion whether or not to use your entire indirect cost rate to calculate administrative costs. If you choose to claim a lower rate, please include this rate in the Rate Claimed field.

As specified in your indirect cost rate agreement, apply your rate against the direct costs in your budget, including both AmeriCorps' 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.

De Minimis Rate of 10% of Modified Total Direct Costs

Organizations that do not have a current a federally negotiated indirect cost rate (including provisional rate) and that receive less than \$35 million in direct federal funding, may indefinitely use a de minimis rate of 10% of modified total direct costs (MTDC). Additional information regarding what is included in the MTDC and use of this option can be found at 2 CFR 200.414 (f) and 200.68. If this option is elected, it must be used consistently across all federal awards.

C. Entering Administrative/Indirect Costs in eGrants.

The instructions for how to enter the organization's indirect cost rate are located here: [eGrants Indirect Cost Rate User Instructions](#). Applicants should not submit documentation addressing the indirect cost rate agreement via email.

Source of Funds. Enter a brief description of the match. Identify each match source separately. Identify if the match is secured or proposed. Include dollar amount, the match classification (cash or in-kind), and the source type (Private or State/Local) for your **entire match**. (The total amount in the Source of Funds field should match the total amount in the budget narrative exactly.) Define all acronyms the first time they are used.