

ATTACHMENT B: Detailed Budget Instructions for Cost Reimbursement Grants(eGrants Budget Section)

Fixed-Amount Grants refer to Attachment D

Section I. Program Operating Costs

Complete Section I, Program Operating Costs, of the Budget Worksheet by entering the “Total Amount,” “CNCS Share,” and “Grantee Share” for Parts A-I, for Year 1 of the grant, as follows:

A. Personnel Expenses

Under “Position/Title Description,” list each staff position separately and provide salary and percentage of effort as percentage of FTE devoted to this award. Each staff person’s role listed in the budget must be described in the application narrative and each staff person mentioned in the narrative must be listed in the budget as either CNCS or Grantee share. Because the purpose of this grant is to enable and stimulate volunteer community service, do not include the value of direct community service performed by volunteers. However, you may include the value of volunteer services contributed to the organization for organizational functions such as accounting, audit work, or training of staff and AmeriCorps members.

B. Personnel Fringe Benefits

Under “Purpose/Description,” identify the types of fringe benefits to be covered and the costs of benefit(s) for each staff position. Allowable fringe benefits typically include FICA, Worker’s Compensation, Retirement, SUTA, Health and Life Insurance, IRA, and 401K. You may provide a calculation for total benefits as a percentage of the salaries to which they apply or list each benefit as a separate item. If a fringe benefit amount is over 30%, please list covered items separately and justify the high cost. Holidays, leave, and other similar vacation benefits are not included in the fringe benefit rates, but are absorbed into the personnel expenses (salary) budget line item.

C. 1. Staff Travel

Describe the purpose for which program staff will travel. Provide a calculation that includes itemized costs for airfare, transportation, lodging, per diem, and other travel-related expenses multiplied by the number of trips/staff. Where applicable, identify the current standard reimbursement rate(s) of the organization for mileage, daily per diem, and similar supporting information. Reimbursement should not exceed the federal mileage rate unless a result of applicant policy and justified in the budget narrative. Only domestic travel is allowable.

We expect all State Commissions and National Direct applicants to include funds in this line item for travel for staff and site staff to attend CNCS-sponsored technical assistance meetings. There are two to three such opportunities per year. Travel funds should be budgeted for new staff to attend the Symposium pre-conference events (if applicable).

Please itemize the costs. For example: Two staff members will attend the Annual AmeriCorps Symposium in Washington, DC.

2 staff X \$750 airfare + \$50 ground transportation + (1 day) X \$400 lodging + \$35 per diem = \$2,470 for Annual AmeriCorps Symposium.

C. 2. Member Travel

Describe the purpose for which members will travel. Provide a calculation that includes itemized costs for airfare, transportation, lodging, per diem, and other related expenses for members to travel outside their service location or between sites. Costs associated with local travel, such as bus passes to local sites, mileage reimbursement for use of car, etc., should be included in this budget category. Where applicable, identify the current standard reimbursement rate(s) of the organization for mileage, daily per diem, and similar supporting information.

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 or more per unit** (including accessories, attachments, and modifications). Any items

that do not meet this definition should be entered in E. Supplies below. Purchases of equipment are limited to 10% of the total CNCS funds requested. If applicable, show the unit cost and number of units you are requesting. Provide a brief justification for the purchase of the equipment under Item/Purpose.

E. Supplies

AmeriCorps members must wear an AmeriCorps logo on a daily basis – preferably clothing with the AmeriCorps logo. The item with the AmeriCorps logo is a required budget expense. Please include the cost of the item with the AmeriCorps logo in your budget or explain how your program will be providing the item to AmeriCorps members without using grant funds. Grantees may add the AmeriCorps logo to their own local program uniform items using federal funds. Please note that your program will be using the AmeriCorps logo in the budget description.

Include the amount of funds to purchase consumable supplies and materials, including member service gear and equipment that does not fit the definition above. You must individually list any single item costing \$1,000 or more. Except for safety equipment, grantees may only charge the cost of member service gear to the federal share if it includes the AmeriCorps logo. All safety gear may be charged to the federal share, regardless of whether it includes the AmeriCorps logo. All other service gear must be purchased with non-CNCS funds.

F. Contractual and Consultant Services

Include costs for consultants related to the project's operations, except training or evaluation consultants, who will be listed in Sections G. and H., below. There is not a maximum daily rate.

G. 1. Staff Training

Include the costs associated with training staff on project requirements and training to enhance the skills staff need for effective project implementation, i.e., project or financial management, team building, etc. If using a consultant(s) for training, indicate the estimated daily rate. There is not a maximum daily rate.

G. 2. Member Training

Include the costs associated with member training to support them in carrying out their service activities. You may also use this section to request funds to support training in Life after AmeriCorps. If using a consultant(s) for training, indicate the estimated daily rate. There is not a maximum daily rate.

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 Expenses. This cost does not include the daily/weekly gathering of data to assess progress toward meeting performance measures, 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. Indicate daily rates of consultants, where applicable.

I. Other Program Operating Costs

Allowable costs in this budget category should include when applicable:

- Criminal history background checks for all members and for all employees or other individuals who receive a salary, education award, living allowance, or stipend or similar payment from the grant (federal or non-federal share). Please include \$54 plus the cost of the state check for criminal history checks for all covered positions plus the cost of the state check .
- Office space rental for projects operating without an approved indirect cost rate agreement that covers office space. If space is budgeted and it is shared with other projects or activities, the costs must be equitably pro-rated and allocated between the activities or projects.
- Utilities, telephone, internet, postage, copying, and similar expenses that are specifically used for AmeriCorps members and AmeriCorps project staff, and are not part of the organization's indirect cost allocation pool. If such expenses are budgeted and shared with other projects or activities, the costs must be equitably pro-rated and allocated between the activities or projects.
- Recognition costs for members. List each item and provide a justification in the budget narrative. Gifts and/or food in an entertainment/event setting are not allowable costs.

- Multi-state applicants: Indicate the number of subgrants and the average amount of subgrants. Indicate any match that you will require of your subgrants under the “grantee share” column in this category. Subgranted funds may only cover costs allowable under federal and AmeriCorps regulations and terms and conditions.

Section II. Member Costs

Member Costs are identified as “Living Allowance” and “Member Support Costs.” Your required match can be federal, state, local, or private sector funds.

A. Living Allowance

The narrative should clearly identify the number of members you are supporting by category (i.e., full-time, three-quarter-time, half-time, reduced-half-time, quarter-time, minimum-time) and the amount of living allowance they will receive, allocating appropriate portions between the CNCS share (CNCS Share) and grantee share (match).

The minimum and maximum living allowance amounts are provided in the *Notice*.

In eGrants, enter the total number of members you are requesting in each category. Enter the average amount of the living allowance for each type of member. In addition, enter the number of members for whom you are not requesting funds for a living allowance, but for whom you are requesting education awards.

B. Member Support Costs

Consistent with the laws of the states where your members serve, you must provide members with the benefits described below.

- **FICA.** Unless exempted by the IRS, all projects must pay FICA for any member receiving a living allowance, even when CNCS does not supply the living allowance. If exempted, please note in the narrative. In the first column next to FICA, indicate the number of members who will receive FICA. Calculate the FICA at 7.65% of the total amount of the living allowance.
- **Worker’s Compensation.** Some states require worker’s compensation for AmeriCorps members. You must check with State Departments of Labor or State Commissions where members serve to determine if you are required to pay worker’s compensation and if so at what level. If you are not required to pay worker’s compensation, you must obtain Occupational, Accidental, Death and Dismemberment coverage for members to cover in-service injury or accidents.
- **Health Care.** You must offer or make available health care benefits to full-time members in accordance with AmeriCorps requirements. Except as stated below, you may not pay health care benefits to less-than-full-time members with CNCS funds. You may choose to provide health care benefits to less-than-full-time members from other sources (i.e., non-federal) but the cost cannot be included in the budget. Less-than-full-time members who are serving in a full-time capacity for a sustained period of time (such as a full-time summer project) are eligible for health care benefits. If you budget health insurance for less-than-full-time members serving in a full-time capacity, indicate in the budget narrative. In your budget narrative, indicate the number of members who will receive health care benefits. CNCS will not pay for dependent coverage.
- **Unemployment Insurance and Other Member Support Costs.** Include any other required member support costs here. Some states require unemployment coverage for their AmeriCorps members. You may not charge the cost of unemployment insurance taxes to the grant unless mandated by state law. Programs are responsible for determining the requirements of state law by consulting State Commissions, legal counsel, or the applicable state agencies.

We expect all applicants to include \$54 plus the cost of a state check in the CNCS share for criminal history checks each covered position.

Section III. Administrative/Indirect Costs

Definitions

Administrative costs are general or centralized expenses of the overall administration of an organization that receives CNCS funds and do not include particular project costs. These costs may include administrative staff

positions. For organizations that have an established indirect cost rate for federal awards, administrative costs mean those costs that are included in the organization's indirect cost rate agreement. Such costs are generally identified with the organization's overall operation and are further described in Office of Management and Budget Uniform Guidance.

Options for Calculating Administrative/Indirect Costs (choose either A, B, OR C)

Applicants choose one of three methods to calculate allowable administrative costs – a CNCS-fixed percentage rate method, a federally approved indirect cost rate method, or a *de minimis* method. Regardless of the option chosen, the CNCS share of administrative costs is limited to 5% of the total CNCS funds **actually expended** under this grant. Do not create additional lines in this category.

A. CNCS-Fixed Percentage Method Five/Ten Percent Fixed Administrative Costs Option

The CNCS-fixed percentage rate method allows you to charge administrative costs up to a cap without a federally approved indirect cost rate and without documentation supporting the allocation. If you choose the CNCS-fixed percentage rate method (Section IIIA in eGrants), you may charge, for administrative costs, a fixed 5% of the total of the CNCS funds expended. In order to charge this fixed 5%, the grantee match for administrative costs may not exceed 10% of all direct cost expenditures.

1. To determine the maximum CNCS share for Section III: Multiply the sum of the CNCS funding shares of Sections I and II by 0.0526. This is the maximum amount you can request as Corporation share. The factor 0.0526 is used to calculate the 5% maximum amount of federal funds that may be budgeted for administrative (indirect) costs, rather than 0.0500, as a way to mathematically compensate for determining Section III costs when the total budget (Sections I + II + III) is not yet established. Enter this amount as the CNCS share for Section III A.
2. To determine the Grantee share for Section III: Multiply the total (both CNCS and grantee share) of Sections I and II by 10% (0.10) and enter this amount as the grantee share for Section III A.
3. Enter the sum of the CNCS and grantee shares under Total Amount.

If a commission elects to retain a share of the 5% of federal funds available to programs for administrative costs up to 2%, that decision is identified within each subgrant's budget. A state commission can take up to 2% in administrative funds, provided the commission has less than 25% in prior year unexpended funds on the Commission Support Grant. If the commission's unexpended exceeds 25%, the commission can take up to 1% in administrative funds. If the commission elects to retain 1% of the administrative costs, to calculate these fractional shares, within Section III of the subgrant budget, **one-fifth (20%) of the federal dollars budgeted for administrative costs is allocated to the commission's share and four-fifths (80%) of the federal dollars budgeted for administrative costs are allocated to the program's share. The allocation between commission and program shares would be calculated as follows:**

$$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.20) = \text{Commission Share}$$

$$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.80) = \text{Subgrantee Share}$$

If a commission elects to retain a share that is less than 1% budgeted for administrative costs, adjust the calculation above, as appropriate.

If the commission elects to retain 2% of the administrative costs, to calculate these fractional shares, within Section III of the subgrant budget, **two-fifths (40%) of the federal dollars budgeted for administrative costs is allocated to the commission's share and three-fifths (60%) of the federal dollars budgeted for administrative costs are allocated to the program's share. The allocation between commission and program shares would be calculated as follows:**

$$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.40) = \text{Commission share}$$

$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.60) = \text{Subgrantee Share}$

B. Federally Approved Indirect Cost Rate

If you have a federally approved indirect cost rate, this method must be used and the rate will constitute documentation of your administrative costs, not to exceed the 5% maximum federal share payable by CNCS. 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) and the base upon which this rate is calculated (direct salaries, salaries and fringe benefits, etc.). CNCS does not restrict the overall indirect cost rate claimed. It is at your discretion whether or not to claim your entire IDC rate to calculate administrative costs. If you choose to claim a lower rate, please include this rate in the Rate Claimed field.

1. Determine the base amount of direct costs to which you will apply the IDC rate, including both the CNCS and Grantee shares, as prescribed by your established rate agreement (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.

2. To determine the CNCS share: Multiply the sum of the CNCS funding share in Sections I and II by 0.0526. This is the maximum amount you can claim as the CNCS share of indirect costs.

If a commission elects to retain a share of the 5% of federal funds available, please note the percentage or amount in the text. There is no separate line item to show this calculation.

3. To determine the Grantee share: Subtract the amount calculated in step 2 (the CNCS share) from the amount calculated in step 1 (the Indirect Cost total). This is the amount the applicant can claim as grantee share for administrative costs.

C. De Minimis Rate of 10% of Modified Total Direct Costs

Organizations who have **never**, at any point in time, held a federally negotiated indirect cost rate (except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph (d)(1)(B)) and who receive less than \$35 million in direct federal funding, may indefinitely use a *de minimus* rate of 10% of modified total direct costs (MTDC). Additional information regarding what is included in 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.

Source of Funds

In the “Source of Funds” field that appears at the end of Budget Section III, 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, State/Local, or Federal) 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. The total amount of Source of Match should equal the Grantee Share amount.

Note: the value of the Segal Education Awards that members earn for their service is not identified in the budget. Also, the childcare reimbursements provided to eligible full-time members is not included in the budget.