

## ATTACHMENT G: Budget Checklist

Below is a checklist to help you make certain that you submit an accurate budget narrative that meets AmeriCorps requirements. Note: This does not apply to Fixed-amount grants.

| In Compliance? | Section I. Program Operating Costs   |
|----------------|--|
| Yes ___ No ___ | Costs charged under the Personnel line item directly relate to the operation of the AmeriCorps project? Examples include costs for staff that recruit, train, place, or supervise members as well as manage the project.   |
| Yes ___ No ___ | Staff indirectly involved in the management or operation of the applicant organization is funded through the administrative cost section (Section III.) of the budget? Examples of administrative costs include central management and support functions.  |
| Yes ___ No ___ | Staff fundraising expenses are not charged to the grant? You may not charge AmeriCorps staff members' time and related expenses for fundraising to the federal or grantee share of the grant. Expenses incurred to raise funds must be paid out of the funds raised. Development officers and fundraising staff are not allowable expenses.  |
| Yes ___ No ___ | All positions in the budget are fully described in the program narrative?  |
| Yes ___ No ___ | The types of fringe benefits to be covered and the costs of benefit(s) for each staff position are described? 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 the fringe amount is over 30%, please list separately. |
| Yes ___ No ___ | 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?  |
| Yes ___ No ___ | The purpose for all staff and member travel is clearly identified?   |
| Yes ___ No ___ | You have budgeted funds for State Commission and National Direct staff travel to CNCS sponsored meetings in the budget narrative under Staff Travel?   |
| Yes ___ No ___ | Funds to pay relocation expenses of AmeriCorps members are not in the federal share of the budget?   |
| Yes ___ No ___ | Funds for the purchase of equipment (does not include general use office equipment) are limited to 10% of the total grant amount?  |
| Yes ___ No ___ | All single equipment items over \$5000 per unit are specifically listed?   |
| Yes ___ No ___ | Justification/explanation of equipment items is included in the budget narrative?  |
| Yes ___ No ___ | All single supply items over \$1000 per unit are specifically listed?  |
| Yes ___ No ___ | Cost of items with the AmeriCorps logo that will be worn daily is included for all AmeriCorps members? Or if not, there is an explanation of how the program will be providing the AmeriCorps logo item to AmeriCorps members using funds other than CNCS grant funds.   |
| Yes ___ No ___ | You only charged to the federal share of the budget member service gear that includes the AmeriCorps logo and noted that the gear will have the AmeriCorps logo, with the exception of safety equipment?   |
| Yes ___ No ___ | Does the budget reflect adequate budgeted costs for project evaluation?  |
| Yes ___ No ___ | Have you provided budgeted costs for criminal history checks of members and grant-funded staff that are in covered positions per 45 CFR 2522.205? Or, if not, there is an explanation of how the program will be covering the costs.   |
| Yes ___ No ___ | Are all items in the budget narrative itemized and the purpose of the funds justified?   |

| <b>In Compliance?</b>     | <b>Section II. Member Costs</b>   |
|---------------------------|---|
| Yes ___ No ___<br>___ ___ | Are the living allowance amounts correct? Full-time AmeriCorps members must receive at least the minimum living allowance.<br>Note: Programs in existence prior to September 21, 1993 may offer a lower living allowance than the minimum. If such a program chooses to offer a living allowance, it is exempt from the minimum requirement, but not from the maximum requirement.  |
| Yes ___ No ___<br>___ ___ | Living allowances are not paid on an hourly basis? They may be calculated using service hours and program length to derive a weekly or biweekly distribution amount. Divide the distribution in equal increments that are not based on the specified number of hours served.  |
| Yes ___ No ___<br>___ ___ | Is FICA calculated correctly? You must pay FICA for any member receiving a living allowance. Unless exempted by the IRS, calculate FICA at 7.65% of the total amount of the living allowance. If exempted from paying FICA, is the exemption noted in the budget narrative?   |
| Yes ___ No ___<br>___ ___ | Is the Worker's Compensation calculation correct? Some states require worker's compensation for AmeriCorps members. Check with your local State Department of Labor or State Commission to determine whether or not you are required to pay worker's compensation and at what level (i.e., rate). If you are not required to pay worker's compensation, you will provide similar coverage for members' on-the-job injuries through their own existing coverage or a new policy purchased in accordance with normal procedures (i.e., Death and Dismemberment coverage).   |
| Yes ___ No ___<br>___ ___ | Health care is provided for full-time AmeriCorps members only (unless part-time serving in a full-time capacity)? If your project chooses to provide health care to other half-time members, you may not use federal funds to help pay for any portion of the cost. Projects must provide health care coverage to all full-time members who do not have adequate health care coverage at the time of enrollment or who lose coverage due to participation in the project. In addition, projects must provide coverage if a full-time member loses coverage during the term of service through no deliberate act of his/her own. |
| Yes ___ No ___<br>___ ___ | Unemployment insurance is only budgeted if state law requires it?   |

| <b>In Compliance?</b>     | <b>Section III. Administrative/Indirect Costs</b>   |
|---------------------------|---|
| Yes ___ No ___<br>___ ___ | Applicant has chosen Option A – CNCS-fixed percentage method and the maximum federal share of administrative costs does not exceed 5% of the total federal funds budgeted? To determine the federal administrative share, multiply all other budgeted federal funds by .0526.   |
| Yes ___ No ___<br>___ ___ | Applicant has chosen Option A – CNCS fixed percentage method and the maximum grantee share is at 10% or less of total budgeted funds?   |
| Yes ___ No ___<br>___ ___ | Applicant has chosen Option B – federally approved indirect cost rate method and documentation submitted to CNCS if multi-state, state or territory without commission or Indian Tribe applicant? Administrative costs budgeted include the following: (1) indirect costs such as legal staff, central management and support functions; (2) costs for financial, accounting, audit, internal evaluations, and contracting functions; (3) costs for insurance that protects the entity that operates the project; and (4) the portion of the salaries and benefits of the director and any other project administrative staff not attributable to the time spent in direct support of a specific project. |
| Yes ___ No ___<br>___ ___ | Applicant has chosen Option B – The maximum grantee share does not exceed the federally approved rate, less the 5% CNCS share?  |
| Yes ___ No ___<br>___ ___ | Applicant has chosen Option B-the type of rate, the IDC rate percentage, the rate claimed and the base to which the rate is applied has been specified?   |

| <b>In Compliance?</b>     | <b>Match</b>  |
|---------------------------|---|
| Yes ___ No ___<br>___ ___ | Is the overall match being met at the required level, based on the year of funding?   |
| Yes ___ No ___<br>___ ___ | For all matching funds, the source(s) [private, state and local, and federal], the type of contribution (cash or in-kind), and the amount (or an estimate) of match, are clearly identified in the narrative and in the Source of Match field in eGrants? |
| Yes ___ No ___<br>___ ___ | The amount of match is for the entire amount in the budget narrative.   |

