2023-24 Serve Alaska AmeriCorps Planning RFP Budget Instructions

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This document includes detailed budget instructions for cost reimbursement and a budget checklist.

Budget Instructions

A. Match Requirements

Program requirements, including requirements on match, are located in the AmeriCorps Regulations and summarized below.

Match Requirements in the AmeriCorps Regulations

Grant Type	Match Requirement
Cost Reimbursement including States and Territories without Commissions, Indian Tribes	Minimum grantee share is 24% of program costs for the first three years. Overall grantee share of total program costs increases gradually beginning in Year 4 to 50% by the tenth year of funding and any year thereafter.

- Grantees are required to meet an overall matching rate that increases over time. You have the flexibility to meet the overall match requirements in any of the budget areas, as long as the minimum match of 24% for the first three years, and the increasing minimums in years thereafter, are maintained. See 45 CFR §§ 2521.35–2521.90 for the specific regulations.
- If you are applying for the first time, you must match with cash or in-kind contributions at least 24% of the project's total Operating Costs (Section I) plus Administrative Costs (Section III).
- The acceptable sources of matching funds are federal, state, local, and/or private sector funds in accordance with applicable AmeriCorps requirements.
- 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. See the RFP for instructions for applying for the Alternative Match Schedule and/or a match waiver.

Note: AmeriCorps legislation permits the use of non-AmeriCorps federal funds as match for the grantee share of the budget. Please discuss your intention of using federal funds to match an AmeriCorps grant with the other agency prior to submitting your application. Section 121(e)(5) of the National Community Service Act requires that grantees who use other federal funds as match for an AmeriCorps grant report the amount and source of these funds to AmeriCorps. If you use other federal funds as match, you must ensure you can meet the requirements and purpose of both grants. Grantees who use federal funds as match will be required to report the sources and amounts on the form provided by Serve Alaska.

B. Preparing Your Budget

Your proposed budget should be sufficient to allow you to perform the tasks described in your narrative. Reviewers will consider the information you provide in this section in their assessment of the Cost Effectiveness and Budget Adequacy selection criterion.

Follow the detailed budget instructions to prepare your budget. We recommend that you prepare your budget in the same order as indicated in the Budget Worksheets.

As you enter your detailed budget information, eGrants will automatically populate a budget summary and budget narrative report. Prior to submission be sure to review the budget checklist below to ensure your budget is compliant. In addition, eGrants will perform a limited compliance check to validate the budget. If eGrants finds any compliance issues you will receive a warning and/or error message. You must resolve all errors before you can submit your budget.

As you prepare your budget:

- All the amounts you request must be defined for a particular purpose. Do not include miscellaneous, contingency, or other undefined budget amounts.
- Itemize each cost and present the basis for all calculations in the form of an equation.
- Do not include unallowable expenses, e.g., entertainment costs (which include food and beverage costs) unless they are justified as an essential component of an activity.
- Do not include fractional amounts (cents).

Budget Tips

- **General:** While there are numerous budget categories available, you are not required to use all available categories. It is, however, considered wise to put a small amount of funds in each budget category to ensure that any future budget modifications are possible (generally it is much more difficult and time consuming -- requiring AmeriCorps the Agency approval -- to obtain a budget modification that moves funds into a budget category that previously had $0 budgeted).
- **Equipment:** It is rare for a grantee to budget funds in the Equipment budget category because grantees are generally required to demonstrate the depreciation of the items in this budget category in expenditure reports. This can be a cumbersome budget exercise and thus many grantees opt not to budget in this category.
- **Staff Training:** Allowable expenses may include the space costs, A/V equipment rental, consultant time, and supplies (such as training materials).

Programs must comply with all applicable federal laws, regulations, and the requirements of the Uniform Guidance. Please refer to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) for allowable, allocable, and reasonable cost information, as well as audit requirements, including the need to provide audits to the Clearinghouse if expending over $750,000 in federal funds. The Uniform Guidance is on-line at 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Detailed Budget Instructions for Cost Reimbursement Grants

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 below. CNCS = AmeriCorps

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.

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 the total 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.

Please itemize the costs. AmeriCorps sponsored Annual Regional Training. This has historically been a three-day meeting, held somewhere in the Pacific, US.

For Example: 2 staff to attend the Annual Regional Training. $750 airfare + $50 ground transportation + ($400 lodging x 3 nights) + ($60 per diem x 3 days) = $2,180 x 2 staff = $4,360

Serve Alaska will pay for one staff person, with a small travel grant, to attend an annual National Service Training.

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

Include the amount of funds to purchase consumable supplies and materials that does not fit the definition above. You must individually list any single item costing $1,000 or more.

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. Itemize each contract or consultant and provide a brief justification of the need for each. The cost calculation should provide a basis for determining the cost, such as a daily or hourly rate. Note that there is no 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, e.g., project or financial management and team building. If using a consultant(s) for training, indicate the estimated daily rate. There is not a maximum daily rate. Travel costs should be included in the travel section.

I. Other Program Operating Costs

Allowable costs in this budget category should include, when applicable:

- 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.

Section III. Administrative/Indirect Costs

Definitions

Administrative costs are general or centralized expenses of the overall administration of an organization that receives AmeriCorps 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.

Administrative Costs Include

- Costs for financial, accounting, auditing, contracting or general legal services, except in unusual cases whether they are specifically approved in writing by AmeriCorps the Agency as project costs.

- Costs for internal evaluation, including overall organization's management improvement costs (except for independent and internal evaluations of the project evaluations that are specifically related to creative methods of quality improvement).
- Costs for general liability insurance that protects the organization(s) responsible for operating a project, other than insurance costs solely attributable to the project.
- Costs of space, base utilities, and communication (telephone, fax, and Internet) that support administrative personnel.
- Administrative costs may also include that portion of salaries and benefits of the project's director and other administrative staff not attributable to the time spent in support of a specific project. The principles that pertain to the allocation and documentation of personnel costs are stated in the OMB circulars that are incorporated in AmeriCorps the Agency's regulations [45 CFR 2541.220(b)].
- Administrative costs **do not** include allowable expenses directly related to a project (including their operations and objectives).

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.

While these Budget Instructions present three options for budgeting indirect costs, there are only two places to enter those details in eGrants. Applicants who choose to use the Corporation Fixed Percentage will enter the line item details in Section III.A. Applicants who have a Federally Approved Indirect Cost Rate or are using a De Minimis Rate will enter the line item details in Section III.B. Additionally, applicants using a Federally Approved Indirect Cost Rate or a De Minimis Rate must enter the details of their indirect cost rate in eGrants, following these Instructions.

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 III A 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.

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 AmeriCorps. Specify the Cost Type for which your organization has current documentation on file, i.e., Provisional, Predetermined, Fixed, or Final indirect cost (IDC) rate. Supply your approved IDC rate (percentage) and the base upon which this rate is calculated (direct salaries, salaries and fringe benefits, etc.). AmeriCorps 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.

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 do not currently have 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 annual 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.

Cost Reimbursement Budget Worksheet (eGrants Budget Sections)

Section I. Program Operating Costs

A.   Personnel Expenses

Position/Title/Description	Qty	Annual Salary	% Time	Total Amount	CNCS Share	Grantee Share
Totals						

B.   Personnel Fringe Benefits

Purpose/Description	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

C.1.   Staff Travel

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

C. 2.   Member Travel

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

E.   Supplies

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Totals				

F.   Contractual and Consultant Services

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

G.1.   Staff Training

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
		Totals			

G.2. Member Training

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
		Totals			

I. Other Program Operating Costs

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
		Totals			

	Total Amount	CNCS Share	Grantee Share
Subtotal Section I:			

Section II. Member Costs

A. Living Allowance

Item	# Mbrs	Allowance Rate	# w/o Allowance	Total Amount	CNCS Share	Grantee Share
Full-time (1700 hrs.)						
Three quarter-time (1200 hrs.)						
Half-time (900 hrs.)						
Reduced Half-time (675 hrs.)						
Quarter-time (450 hrs.)						
Minimum-time (300 hrs.)						
Abbreviated-time (100 hrs.)						
			Totals			

B. **Member Support Costs**

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
		Totals			

	Total Amount	CNCS Share	Grantee Share
Subtotal Section II:			
Subtotal Sections I + II:			

Section III. Administrative/Indirect Costs

A. Corporation Fixed Percentage

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
	Totals			

B. Federally Approved Indirect Cost Rate Or *De Minimis* Rate of 10% of Modified Total Direct Costs

Cost Type	Cost Basis	Calculation	Rate	Rate Claimed	Total Amount	CNCS Share	Grantee Share

	Total Amount	CNCS Share	Grantee Share
Total Sections I + II + III:			

	Total Amount	CNCS Share	Grantee Share
Budget Total: Validate this budget Required Match Percentages:			

Source of Funds

Match Description (Note whether Secured or Proposed)	Amount	Match Classification (Cash or In Kind)	Match Source (Federal, State/Local, Private)

Budget Checklist

Below is a checklist to help you make certain that you submit an accurate budget narrative that meets AmeriCorps requirements. **Note:** This checklist 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 who manage the project.
Yes __ No __	Staff indirectly involved in the management or operation of the applicant organization are 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? Expenses incurred to raise funds must be paid out of the funds raised. Development officers and fundraising staff are not allowable expenses.
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%, the benefits are listed 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 travel is clearly identified?
Yes __ No __	You have budgeted funds for Program staff travel to AmeriCorps-sponsored meetings in the budget narrative under Staff Travel?
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 $5,000 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 $1,000 per unit are specifically listed and explained in the budget narrative?
Yes __ No __	Does the budget reflect adequate budgeted costs for project evaluation?
Yes __ No __	Are all items in the budget narrative itemized and the purpose of the funds justified?

In Compliance?	Section III. Administrative/Indirect Costs
Yes __ No __	Applicant does not have a current federally approved indirect cost rate and has chosen to use the 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 __	Applicant has chosen to use CNCS fixed percentage method, and the maximum grantee share is at 10% or less of total budgeted funds?
Yes __ No __	Applicant has a current approved indirect cost rate – the maximum grantee share does not exceed the federally approved rate, less the 5% CNCS share?
Yes __ No __	Applicant has a current approved indirect cost rate – the type of rate, the IDC rate percentage, the rate claimed, and the base to which the rate is applied has been specified?
Yes __ No __	Applicant has never had a federally approved indirect cost rate and is choosing to use a *de minimis* rate of 10% of modified total direct costs?

In Compliance?	Match
Yes __ No __	Is the overall match being met at the required level, based on the year of funding?
Yes __ No __	For all matching funds, proposed vs secured, the source(s) [private, state, local, and/or federal], the type of contribution (cash or in-kind), and the amount of match, are clearly identified in the narrative and in the Source of Funds field in eGrants?
Yes __ No __	The amount of match is for the entire amount in the budget narrative? The total amount of match equals the amount in the budget exactly?