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**Attachment B**

**Budget Checklist for Cost Reimbursement Grant Application**

Below is a checklist to help you make certain that you submit an accurate budget narrative that meets AmeriCorps requirements. Though we expect you to submit this checklist with your documents, failure to include it will not disqualify an application.

# Section I. Program Operating Costs

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| --- | --- |
|  | A. Personnel Expenses |
| Yes  No  N/A | 1) Costs charged under the Personnel line item directly relate to the operation of the AmeriCorps project. Examples include costs for staff who recruit, train, place, or supervise members, as well as manage the project. |
| Yes  No  N/A | 2) 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  N/A | 3) 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  N/A | 4) All positions in the budget are fully described in the program narrative |
|  | B. Personnel Fringe Benefits |
| Yes  No  N/A | 5) 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  N/A | 6) 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. Travel |
| Yes  No  N/A | 7) The purpose for all staff and member travel is clearly identified |
| Yes  No  N/A | 8) You have budgeted a minimum of $2,000 for staff travel to an AmeriCorps program/staff development training approved by Serve Wisconsin in the budget narrative under Staff Travel |
| Yes  No  N/A | 9) Funds to pay relocation expenses of AmeriCorps members are not in the CNCS share of the budget |
|  | D. Equipment |
| Yes  No  N/A | 10) Funds for the purchase of equipment (does not include general use office equipment) are limited to 10% of the total grant amount |
| Yes  No  N/A | 11) All single equipment items over $5,000 per unit are specifically listed |
| Yes  No  N/A | 12) Justification/explanation of equipment items is included in the budget narrative |
|  | E. Supplies |
| Yes  No  N/A | 13) All single supply items over $1,000 per unit are specifically listed and explained in the budget narrative |
| Yes  No  N/A | 14) 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  N/A | 15) 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 |
|  | H. Evaluation |
| Yes  No  N/A | 16) The budget reflect adequate budgeted costs for project evaluation |
|  | I. Other Program Operating Costs |
| Yes  No  N/A | 17) The cost of the NSOPW, FBI, and state checks are in the CNCS share for criminal history checks of each member and grant-funded staff that are in covered positions per [45 CFR §2522.205](https://www.ecfr.gov/current/title-45/subtitle-B/chapter-XXV/part-2522/subpart-B#2522.205). If not, an explanation of how the costs will be covered is provided. Estimate approximately $65 per member/grant-funded staff. |
| Yes  No  N/A | 18) All items in the budget narrative itemized and the purpose of the funds justified |
| Yes  No  N/A | 19) The required amount for the OnCorps reporting system fees is budgeted. All programs except EAP and Professional Corps must budget a rate of $1.40 per awarded FT, TQT, HT, RHT and QT member per month and $1.00 per awarded MT and AT member per month of program operations. |

# Section II. Member Costs

|  |  |
| --- | --- |
|  | A. Living Allowance |
| Yes  No  N/A | 20) Living allowance amounts fit under the maximum amount for each slot type (FT, TQT, HT, RHT, QT, MT, AT). Full-time AmeriCorps members receive at least the minimum living allowance amount. |
| Yes  No  N/A | 21) 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. |
|  | B. Member Support Costs |
| Yes  No  N/A | 22) FICA is 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, the exemption noted in the budget narrative. |
| Yes  No  N/A | 23) Worker’s Compensation is calculated correctly. If you are a state or local government applicant and are self-insured for Worker’s Compensation purposes, the appropriate statement has been entered. |
| Yes  No  N/A | 24) Health care insurance benefits are 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 less than full-time members that are not serving in a full-time capacity, you may not use federal funds to help pay for any portion of the cost. Projects must provide health care insurance coverage to all full-time members who do not have adequate health care insurance 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  N/A | 25) Unemployment insurance is only budgeted if state law requires it |

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# Section III. Administrative/Indirect Costs

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|  | All Applicants |
| Yes  No  N/A | 26) The 2% administrative share that Serve Wisconsin retains is calculated correctly |
|  | Option A. AmeriCorps-Fixed Percentage Method |
| Yes  No  N/A | 27) Applicant does not have a current federally approved indirect cost rate |
| Yes  No  N/A | 28) The maximum federal share of administrative costs does not exceed 5% of the total federal funds budgeted |
| Yes  No  N/A | 29) The maximum grantee share is at 10% or less of total budgeted funds |
|  | Option B. Federally Approved Indirect Cost Rate |
| Yes  No  N/A | 30) 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 admin staff not attributable to the time spent in direct support of a specific project. |
| Yes  No  N/A | 31) The maximum grantee share does not exceed the federally approved rate, less the 5% CNCS Share |
| Yes  No  N/A | 32) 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  N/A | 33) Applicant has entered the approved indirect cost rate agreement into eGrants |
|  | Option C. *De Minimis Rate* of 10% of Modified Total Direct Costs |
| Yes  No  N/A | 34) 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 and budgeted accordingly |

# Source of Funds

|  |  |
| --- | --- |
| Yes  No  N/A | 35) The total match meets the minimum required level, based on the applicant’s years of funding |
| Yes  No  N/A | 36) Each line of matching funds indicates whether the funds are proposed or secured |
| Yes  No  N/A | 37) The total amount of match in Source of Funds is equal to the Budget Total in the Grantee Share column |