



Attachment B

Cost Reimbursement Budget Checklist

Below is a checklist to help you make certain that you submit an accurate budget with sufficient description in each budget line and that meets AmeriCorps requirements. Though we expect applicants to submit this checklist with other additional documents, failure to include it will not disqualify an application.

Note: This checklist does not apply to Fixed Amount grants.

In Compliance?	Section I. Program Operating Costs
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Costs charged under the A. Personnel Expenses section directly relate to the operation of the AmeriCorps project. Examples include costs for staff who recruit, train, place, or supervise AmeriCorps members, as well as staff that manage the project.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Staff that are 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 <input type="checkbox"/> No <input type="checkbox"/>	Staff time for fundraising and fundraising-related expenses are not charged to the grant. You may not charge AmeriCorps staff time and related expenses for fundraising to the AmeriCorps/CNCS 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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	All personnel positions in the budget are described in the program narrative.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 fringe cost as a percentage of the salaries to which they apply or list each benefit as a separate item. If the total fringe amount is over 30%, show the cost of each benefit separately.
Yes <input type="checkbox"/> No <input type="checkbox"/>	Holidays, leave, and other similar vacation benefits are not included in the fringe benefit rates but are absorbed into the A. Personnel Expenses (salary) budget line item.

In Compliance?	Section I. Program Operating Costs
Yes <input type="checkbox"/> No <input type="checkbox"/>	The purpose for each line of staff and member travel is clearly described.
Yes <input type="checkbox"/> No <input type="checkbox"/>	A minimum of \$2,000 for staff travel to an “AmeriCorps program/staff development training approved by Serve Wisconsin” is included in a budget line under Staff Travel.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Funds to pay relocation expenses of AmeriCorps members are not in the AmeriCorps/CNCS Share of the budget.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Funds for the purchase of equipment (does not include general use office equipment) are limited to 10% of the total grant amount.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	All single equipment items over \$5,000 per unit are specifically listed.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Justification/explanation of equipment items is included in the description of each line item.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	All single supply items over \$1,000 per unit are specifically listed and explained in the budget line description (budget narrative).
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Cost of items/gear with the AmeriCorps logo that will be worn daily by each AmeriCorps member is included for all AmeriCorps members. The description of this budget line specifically indicates that the gear will have the AmeriCorps logo. 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 AmeriCorps grant funds.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Member service gear costs that includes the AmeriCorps logo are charged to the AmeriCorps/CNCS Share of the budget, with the exception of safety equipment.
Yes <input type="checkbox"/> No <input type="checkbox"/>	The cost of the NSOPW, FBI, and state checks is budgeted in the AmeriCorps/CNCS Share for criminal history checks of each member and grant-funded staff that are in covered positions, per 45 CFR 2522.205. If not, an explanation of how the costs will be covered is provided.
Yes <input type="checkbox"/> No <input type="checkbox"/>	All items in the budget narrative itemized and the purpose of the funds is justified.
Yes <input type="checkbox"/> No <input type="checkbox"/>	The required amount for the OnCorps reporting system 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.

In Compliance?	Section II. Member Costs
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	The living allowance amounts are correct. Full-time AmeriCorps members must receive at least the minimum living allowance indicated in the RFP.
Yes <input type="checkbox"/> No <input type="checkbox"/>	Living allowances will not be 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 living allowance payments in equal increments that are not based on the specified number of hours served.
Yes <input type="checkbox"/> No <input type="checkbox"/>	Federal Insurance Contributions Act tax (FICA) is calculated correctly. Applicants 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 exemption noted in the budget line description.
Yes <input type="checkbox"/> No <input type="checkbox"/>	The Worker's Compensation calculation is correct. 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 <input type="checkbox"/> No <input type="checkbox"/>	<p>Health insurance is provided for full-time AmeriCorps members only (unless part-time serving in a full-time capacity).</p> <ul style="list-style-type: none"> <input type="checkbox"/> If an applicant chooses to provide health insurance to other non-full-time AmeriCorps members, federal funds may not be used to pay for any portion of the health insurance cost for those members. <input type="checkbox"/> Applicants must provide health insurance 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. <input type="checkbox"/> Applicants must provide coverage if a full-time member loses health insurance coverage during the term of service through no deliberate act of their own.
Yes <input type="checkbox"/> No <input type="checkbox"/>	Unemployment insurance is not budgeted unless Wisconsin State Law requires it.

In Compliance?	Section III. Administrative/Indirect Costs
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant does not have a current federally approved indirect cost rate and has chosen to use the CNCS-fixed percentage method and the maximum AmeriCorps/CNCS Share of administrative costs does not exceed 5% of the total federal funds budgeted. To determine the AmeriCorps/CNCS Share, applicant multiplied the total of all other budgeted AmeriCorps/CNCS Share funds by 0.0526.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has chosen to use AmeriCorps/CNCS fixed percentage method and the maximum Grantee Share is at 10% or less of total budget amount.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has a federally approved indirect cost rate method and documentation is submitted to AmeriCorps if multi-state, state or territory without commission or Native Nation 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 admin staff not attributable to the time spent in direct support of a specific project.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has a current approved indirect cost rate and the maximum Grantee Share does not exceed the federally approved rate, less the 5% AmeriCorps/CNCS Share.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has a current approved indirect cost rate – the type of rate, the indirect cost rate percentage, the rate claimed and the base to which the rate is applied is specified.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has entered the approved indirect cost rate agreement into eGrants using instructions in Attachment G.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has never had a federally approved indirect cost rate and is choosing to use a <i>de minimis</i> rate of 10% of modified total direct costs and budgeted accordingly.
Yes <input type="checkbox"/> No <input type="checkbox"/>	Applicant has correctly budgeted the 2% administrative share that Serve Wisconsin retains.

In Compliance?	Match
Yes <input type="checkbox"/> No <input type="checkbox"/>	The overall Grantee Share total meets the required level based on the applicant's year of funding.
Yes <input type="checkbox"/> No <input type="checkbox"/>	In the Source of Funds field in eGrants, all matching funds are described, including: <ul style="list-style-type: none"> <input type="checkbox"/> whether the funds are "proposed" (to be raised) vs "secured" (already raised), <input type="checkbox"/> the source(s) (private, state, local, and/or federal), <input type="checkbox"/> the type of contribution (cash or in-kind), and <input type="checkbox"/> the amount each matching fund.
Yes <input type="checkbox"/> No <input type="checkbox"/>	The amount of match in Source of Funds is equal to the total Grantee Share amount in the budget narrative.