

## Additional Checklist B: Budget Checklist

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. Note: This 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 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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	All positions in the budget are fully 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 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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	The purpose for all staff and member travel is clearly identified?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Funds to pay relocation expenses of AmeriCorps members are not in the 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 \$5000 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 budget narrative?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	All single supply items over \$1000 per unit are specifically listed and explained in the budget narrative?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Does the budget reflect adequate budgeted costs for project evaluation?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Have you budgeted the cost of the NSOPW, FBI, and state checks 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? If not, have you provided an explanation of how the costs will be covered?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Are all items in the budget narrative itemized and the purpose of the funds justified?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Have you budgeted the required amount for the OnCorps reporting system? 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"/>	Are the living allowance amounts correct? Full-time AmeriCorps members must receive at least the minimum living allowance. 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 the maximum requirement.
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Is the Worker's Compensation calculation correct? If you are a state or local government applicant and are self-insured for Worker's Compensation purposes, has the appropriate statement been entered?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Unemployment insurance is only budgeted if 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 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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has chosen to use CNCS fixed percentage method and the maximum grantee share is at 10% or less of total budgeted funds?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Applicant has a 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 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 – The maximum grantee share does not exceed the federally approved rate, less the 5% 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 IDC rate percentage, the rate claimed and the base to which the rate is applied has been 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.
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?

In Compliance?	Match
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Is the overall match being met at the required level, based on the year of funding?
Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	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 <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	The amount of match in Source of Funds is equal to the total match amount in the budget narrative?