



AmeriCorps Hawai`i

Planning Grant Budget Instructions

Section I. Program Operating Costs

Complete Section I, Program Operating Costs, of the Budget Worksheet by entering the “Total Amount,” “AmeriCorps Share,” and “Grantee Share” for Parts A-I, for Year 1 of the grant, as follows:

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 AmeriCorps 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 and AmeriCorps members.

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 a 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. Travel

C.1. Staff Travel

Describe the purpose of program staff 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, 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.

You may include a budget for staff travel, independent of what is funded by our Commission, for AmeriCorps (or other) conferences and/or training that are related to your program design.

Please itemize the costs. For example: Two staff members will attend AmeriCorps program/staff development training approved by Hawaii Commission: 2 staff x (\$750 airfare + \$50 ground transportation + \$400 lodging (1 night) + \$35 per diem) = \$2,470.

C.2. Member Travel

Not applicable. AmeriCorps State Planning Grants do not support member costs.

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 Section E. Supplies. Purchases of equipment are limited to 10% of the total AmeriCorps 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

AmeriCorps members must wear an AmeriCorps logo on a daily basis, preferably clothing with the AmeriCorps logo. The item with the AmeriCorps logo is a required budget expense. Please include the cost of the logo item your budget or explain how your program will be providing the item to AmeriCorps members without using grant funds. Grantees may add the AmeriCorps logo to their own local program uniform items using federal funds. Please explicitly state that your program will be using the AmeriCorps logo in the budget description.

Include the amount of funds to purchase consumable supplies and materials, including member service gear and equipment that does not fit the definition above. You must individually list any single item costing \$1,000 or more. Except for safety equipment, grantees may only charge the cost of member service gear to the federal share if it includes the AmeriCorps logo. All safety gear may be charged to the federal share, regardless of whether it includes the AmeriCorps logo. All other service gear must be purchased with non-AmeriCorps funds.

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. There is not a maximum daily rate.

It is strongly encouraged that you work with consultants during the planning process to ensure that appropriate benchmarks are set and met, staff receives adequate training, and the organization is prepared to manage an AmeriCorps program.

G. Training

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, i.e., project or financial management, team building, etc. If using a consultant(s) for training, indicate the estimated daily rate. There is no maximum daily rate.

G.2. Member Training

Not applicable. AmeriCorps State Planning Grants do not support member costs.

H. Evaluation

Evaluations are not required for planning grants. If you would like to budget funds to begin this process, you are welcome to do so.

Include costs for project evaluation activities, including additional staff time or subcontracts, use of evaluation consultants, purchase of instrumentation, and other costs specifically for this activity not budgeted in *Section A. Personnel Expenses*. This cost does not include the daily/weekly gathering of data to assess progress toward meeting performance measures, but is a larger assessment of the impact your project is having on the community, as well as an assessment of the overall systems and project design. Indicate daily rates of consultants, where applicable.

I. Other Program Operating Costs

Allowable costs in this budget category should include when applicable:

- Criminal history background checks: though not required for planning grant staff. As a program grant, NSCHCs will be required for all members and for all employees or other individuals who receive a salary, education award, living allowance, or stipend or similar payment from the grant (federal or non-federal share). Please include the cost of the Truescreen NSOPW, state check(s), and Fieldprint FBI check for criminal history checks for all covered positions. If funds are not budgeted, an explanation for how the costs will be covered must be noted in the budget. Approximately \$65/check is sufficient.
- 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.
- Gifts/Gift Cards and/or food in an entertainment/event setting are not allowable costs.

Section II. Member Costs

Not applicable. AmeriCorps State Planning Grants do not support member costs.

A. Living Allowance

Not applicable.

B. Member Support Costs

Not applicable.

Section III. Administrative/Indirect Costs

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 are 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.

Options for Calculating Administrative/Indirect Costs

Applicants choose one of three methods to calculate allowable administrative costs: an AmeriCorps-fixed percentage rate method, a federally approved indirect cost rate method, or a *de minimis* method. Regardless of the option chosen, the AmeriCorps share of administrative costs is limited to 5% of the total AmeriCorps funds **actually expended** under this grant. Do not create additional lines in this category.

A. AmeriCorps-Fixed Percentage Method

5/10 % Fixed Administrative Costs Option

The AmeriCorps-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 AmeriCorps-fixed percentage rate method (Section IIIA in eGrants), you may charge, for administrative costs, a fixed 5% of the total of the AmeriCorps 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 AmeriCorps share for Section III, multiply the sum of the AmeriCorps 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 AmeriCorps share for Section III A.
2. To determine the Grantee share for Section III: Multiply the total (both AmeriCorps and grantee share) of Sections I and II by 10% (0.10) and enter this amount as the grantee share for Section IIIA.
3. Enter the sum of the AmeriCorps and grantee shares under Total Amount. If you choose to claim a lower rate, please include this rate in the Rate Claimed field.

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 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 AmeriCorps 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 AmeriCorps share: Multiply the sum of the AmeriCorps funding share in Sections I and II by 0.0526. This is the maximum amount you can claim as the AmeriCorps share of indirect costs.

C. De Minimis Rate of 10% of Modified Total Direct Costs

Organizations that have **never**, at any point in time, held 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 that receive less than \$35 million in direct federal funding may indefinitely use a *de minimis* 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 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 exactly match the total amount in the budget narrative. Define all acronyms the first time they are used.