

## Criteria for Cost Allowability Budget Activity Answers

### WHAT'S WRONG/CLARIFICATION ITEMS:

1. Section 1.A: Program Director's salary calculation is wrong (25% of \$60,000 should be \$15,000 not \$10,000)
2. Section 1.A: Accountant is listed on the budget without noting any additional approval.
3. Section 1.C: Staff Travel: Missing calculations for Commission sponsored meetings.
4. Section 1.C: Staff Travel: Missing calculations for Corporation sponsored meetings.
5. Section 1.C: Member Travel: Provide clarification for reasonableness of mileage.
6. Section 1.C: Member Travel: Calculation is for 30 members but there are 101 members in the program.
7. Section 1.D: Lack of detail on the reasonableness of the Segways.
8. Section 1.F: What is the purpose of the consultants? If training give examples.
9. Section 1.G: Member Training: Orientation - Lack of detail on what is being paid for with the \$30/day
10. Section 1.G: Member Training: Orientation - Lack of detail on why only 55 members being trained and receiving manuals
11. Section 1.I: Lack of detail on reasonableness of advertising costs
12. Section 1.I: Lack of detail about why only 5 members receive cell phones.
13. Section 1.I: Missing calculation for how space is being allocated
14. Section 1.I: Lack of detail on allowability of food and beverage
15. Section 1.I: Lack of detail on background check costs for 20 instead of all 101 members
16. Section 1.I: Lack of detail on reasonableness of Maintenance fee and insurance for Segways.
17. Section 2.B: FICA not budgeted for members
18. Section 3.A: Missing calculations for Corporation Fixed Percentage and the Commission's percentage.
19. Overall: Budget is matching at 30% but year 6 match should be 34%
20. OTHERS???
  - Site Supervisor narrative should indicate (In-kind) x 3 lines
  - Staff Training – Conference registration fees?
  - Source of Funds transposed 31,152 for 31,125
  - Annual Fundraiser - missing secured or proposed

### WHAT ARE SOME NEXT STEPS OR CORRECTIVE ACTION

- In preparing budgets, the program should make every effort to show calculations where necessary and also justify the costs being requested.
- For items that don't pass the "straight face test" - in this case the advertising and Segways are two examples - sufficient justification should be provided both in the budget and in the application narrative.
- When making changes to the budget, as things are updated make sure to double check calculations all the way throughout the budget.
- In addition, programs should be consistent with the number of members requested and the number of members used to calculate items. When these don't match, the program should include a justification (i.e. Only FT members are eligible for healthcare, etc.)
- Programs should only include allowable items on the budget (ex: Accountant in Section 1 when we are not sure if approval was obtained. Accountants are normally included with the Administrative/Indirect Costs.)

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- Programs need to ensure they are aware of and are budgeting for the required levels of match. This program needs to increase the amount of Grantee share on the budget to comply with the statutory levels of match required.

**TO WIN** - Your team must find more corrections than the other team!