**BUDGET GUIDANCE**



**INTRODUCTION**

**Budget Guidance**

**Proposal reviewers will be reviewing the information in your budget form to determine whether:**

* **It is consistent with the information about your program that you provided in your Program Narrative and Application Summary Form.**
* **Costs appear to be reasonable and allowable as outlined in the Documentation Guidance.**
* **Calculations and cost explanations are clear, understandable and accurate.**
* **Original formulas have not been altered.**
* **Each sheet (Program Budget Summary Form, Grant Narrative, Match Narrative, Internal Summary Sheet, Contracted Services Sheet) is fully completed and in the original Excel format.**

**If proposal reviewers encounter confusing or contradictory information, this may have a negative impact on the score for your proposal or, if you are selected for a grant, could lead to delays in contract negotiations.**

**We strongly suggest that you ask someone in your organization or partnership to review each sheet in your budget form to check that cost calculations and explanations are clear and accurate and compare it with the information in your Application Summary Form and Application Narrative Form before you submit it.**

**COMMON ISSUES TO AVOID**

**Overall:**

* The total Grant Request amount is different than the amount requested in your Application Summary form.
* Calculation or cost explanation for specific line items or payroll positions do not appear to be justifiable in relation to the program you have outlined in your Program Narrative.
* Inaccurate calculations or cost explanations
* Calculations for line items do not follow the guidance provided in the Documentation Guidance sheet
* The Total Match Contribution does not equal or exceed the 30% Match requirement.
* Incomplete or no entry in Internal Staff Summary sheet
* Incomplete or no entry in Contracted Services sheet
* No indication of whether a proposed cost is Actual or Cost Allocation.

**Program Budget Summary Form**

* The calculations for Overall Cost Per Participant Served (Enrollment) and Overall Cost Per Employment Outcome (Placement) are based on planned enrollment or placement numbers that are different from the numbers you have proposed in your Application Summary Form or in section 9. Training Timeline in your Program Narrative.
* No Explanation or unclear rationale for proposing a Cost Per Employment Outcome (Placement) that is more than $10,000.

**Internal Staff Summary Sheet**

* Names, Titles and Roles that are not consistent with the names of individuals and positions listed in your Program Narrative. Any person you named in your Program Narrative form who is on the payroll of the Lead Applicant Organization and whose role is essential to the successful operation of your program should be listed either in the Grant Budget Narrative Internal Staff Summary Sheet section or your Match Narrative Internal Staff Summary Sheet section. Job titles should be consistent with the titles used in your Program Narrative.
* The number of proposed hours for a position is not consistent with the level of effort required to carry out the function described in your Program Narrative.
* Organizational leadership or administrative positions that do not appear essential to the operation of the program and/or could be considered to be duplicative with your indirect cost charge.
* Calculation descriptions in Column D that are incorrect or inconsistent with the Total Expense in Column E.
* Positions that are listed in both your Grant Budget Narrative Internal Staff Summary Sheet and your Match Narrative Internal Staff Summary Sheet sections without a reasonable or clear explanation of why they will be supported both with Grant funds and with Match funds.
* Positions that are listed in your Match Narrative Internal Staff Summary Sheet section that have no clear relation to the program or that appear to have more hours associated with the program than is justifiable.
* Positions that will not be on the payroll of the Lead Applicant Organization. These positions belong in the Contracted Services section of the budget.

**Contracted Services Sheet**

* Proposed contracted services that are not consistent with the names of individuals/ organizations and services listed in your Program Narrative. Any individual/organization and service you listed in your Program whose role is essential to the successful operation of your program and is not on the payroll of the Lead Applicant Organization should be listed in one of the Grant Budget Narrative or Match Narrative Contracted Services Summary Sheet sections. Contracted individual/organization names and service descriptions should be consistent with the names and descriptions used in your Program Narrative.
* The proposed cost or level of effort for a contracted service is not consistent with the level of effort required to carry out the function described in your Program Narrative.
* Calculation descriptions in Columns C, H or M that are incorrect or inconsistent with the Total Expense in Column D, I or N.

**Grant Narrative – Other Program Costs**

* Budget requests for line items that are not relevant to delivering the program services described in the Program Narrative or conflict with information provided in the Program Narrative.
* Budget request for Space Rental for office space for staff that does not provide a method for calculating the cost in the context of the organization’s overall annual cost for office space and the level of effort/proportional hours of staff directly working on the program.
* Budget request for Telephone & Communications for staff that does not provide a method for calculating the cost in the context of the organization’s overall annual cost for Telephone & Communications and the level of effort/proportional hours of staff directly working on the program.

**Grant Narrative – Support Services**

* Support services that are described in your Program Narrative but there is no budget request for them, and it is not clear how the costs will be supported.
* Line-item calculations that are inconsistent with the number of proposed participants in your Program Summary Form and in section 9. Training Timeline in your Program Narrative.
* Budget requests for services that are not described in your Program Narrative.

**Match Narrative**

* Proposed line items that are not relevant to the program.
* Proposed line items that appear inflated or unrealistic.
* Proposed line items that are unlikely to be easily documented.

**Checklist**

**Here is a checklist for developing your budget.**

Before beginning to develop your budget, read the Instructions sheet and the Document Guidance sheet in the Budget Form! The Instructions sheet gives you helpful information on what you need to enter on each sheet. The Document Guidance sheet tells you what are allowable costs and what belongs in each category and line item of the budget. It also tells you, if you are awarded a grant, the documentation you will need to maintain for expenses in each line item.

You have compared the names/titles/roles of the positions listed in the Internal Staff Summary Sheet to the positions listed in your Program Narrative and there are no inconsistencies.

You have compared the contracted services and providers listed in the Contracted Services Sheet to the services and individuals/organizations listed in your Program Narrative and there are no inconsistencies.

You have compared all proposed Internal Staff and Contracted Services costs to the level of effort described in your Program Narrative and there are no inconsistencies.

You have compared the description of Support Services in your Program Narrative to your budget request and there are no Support Services items for which there isn’t sufficient funding.

Calculations for each line item follow the guidance provided in the Documentation Guidance sheet.

Calculations for each line item are accurate as compared to the Total Cost/Expense.

You are not requesting funds for an item for which you wouldn’t be able to provide expense documentation that matches your cost explanation.

The Total Match Contribution equals or exceeds the 30% Match requirement.

You are not proposing a Match contribution for an item for which you wouldn’t be able to provide expense documentation that matches your cost explanation.

The number of proposed enrollments and placements on your Application Program Summary and in section 9. Training Timeline in your Program Narrative are the same numbers you used to calculate the Overall Cost Per Participant Served (Enrollment) and the Overall Cost Per Employment Outcome (Placement) on 3a. Program Budget Summary Form.

If your cost per outcome exceeds $10,000, you have provided a rationale in the Explanation field on 3a. Program Budget Summary Form.

Somone else in your organization reviewed the budget and compared it to your Program Narrative and your Application Summary Form.