



**School's Out™
Washington**



thecpin.com

Collaborative Partners Initiative



**Strengthening
Programs.
Empowering
Youth.**

May 2023

Award Expenditures 101

May 4, 2023



Welcome and Introductions

Let's get to know one
another

What is one thing you
would like to learn today?

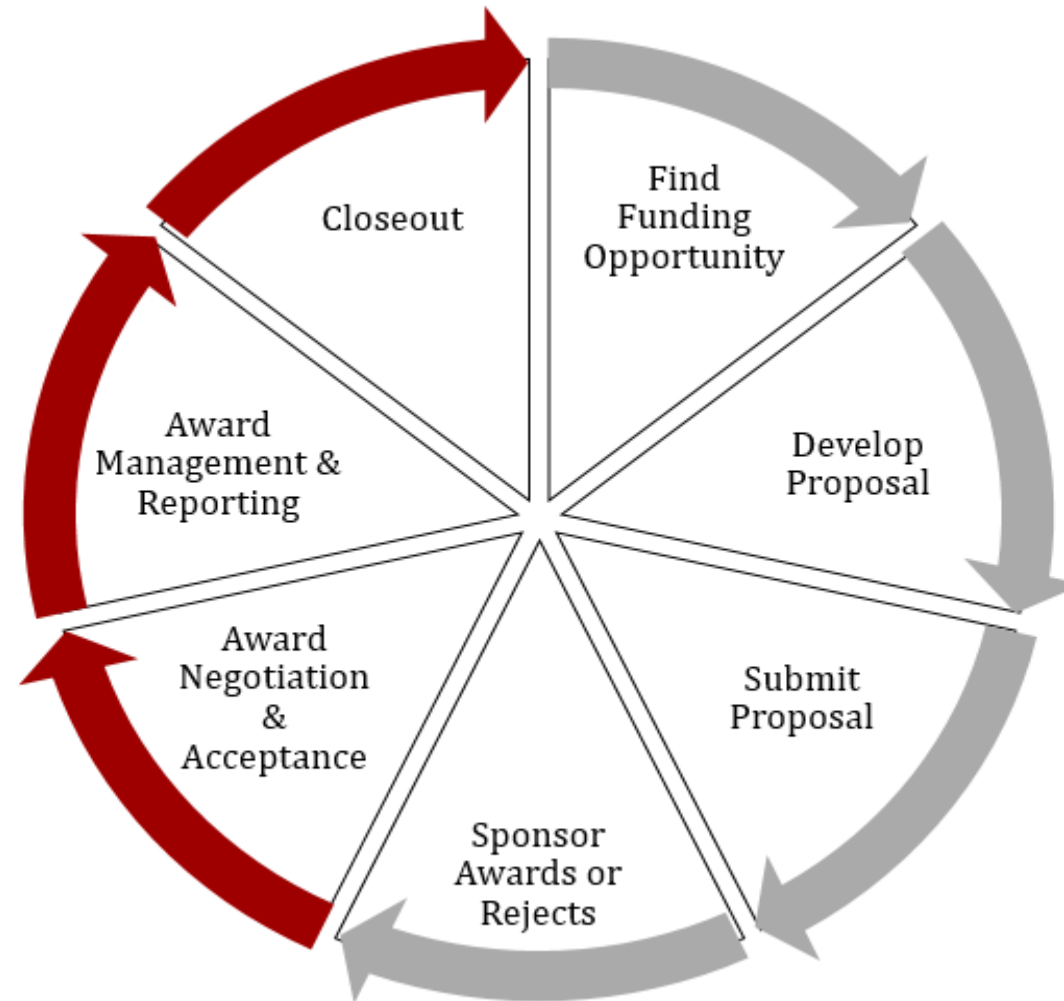


Today's Agenda

- ▶ The Funding Cycle
- ▶ Getting Started with the Budget
- ▶ Cost Share Requirements
- ▶ Cost Principles, Award Expenditures and Budget Considerations



FUNDING CYCLE



Getting Started with the Budget- Part 1

When you are preparing a grant proposal:

- ▶ Review the funding announcement for the budget items the funder will support
- ▶ Draft a budget with these costs in mind
- ▶ Staff costs - include hourly rate of pay/salary costs/taxes/benefits
- ▶ Ensure you include costs to support the work you are proposing to do (supplies, travel, outreach/marketing, consultants, partners/subcontracts
- ▶ Include programmatic costs
- ▶ Include indirect/administrative costs if allowed
- ▶ Budget should cover all costs for the project, but **do not** pad the budget.

Getting Started with the Budget - Part 2

When you are managing the grant:

- ▶ Review the funding announcement, sponsor guidelines, proposal and approved budget for sponsor rules and expectations.
- ▶ Know your costs/needs and your approved budget.
 - ▶ Identify personnel, travel needs, supplies, equipment, subawards, etc.
 - ▶ Set up a budget worksheet to track budgeted vs. actual expenditures



Cost Share/Matching/In Kind Services

On occasion, a funder may only partially fund a program. Here are some things to consider if your organization is asked to provide cost share or in-kind support:

- ▶ Do the cost share/matching requirements require your organization to provide money? Or In-kind support?
- ▶ Can your organization meet the required the cost share requirements?
 - ▶ If yes, clearly outline these in the budget
 - ▶ If no, consider identifying another grant opportunity
 - ▶ In some cases, you may be able to request an exemption to this requirement

Managing Budget to Actual Expenditures

- ▶ Managing budget to actual expenditures is a great way to stay on track with the budget proposed and actual expenditures.
- ▶ Excel is a great tool to manage budget to actual expenditures. Free templates can be found in [Microsoft 365 online](#)
- ▶ [Smartsheet](#) also has resources to create templates to manage budgets and project milestones
- ▶ *Tip: Discuss and set-up a budget to actual process in a meeting with the CPA:*

[Schedule a meeting through this link:](https://calendly.com/cpin-ta)
<https://calendly.com/cpin-ta>



Expense Categories

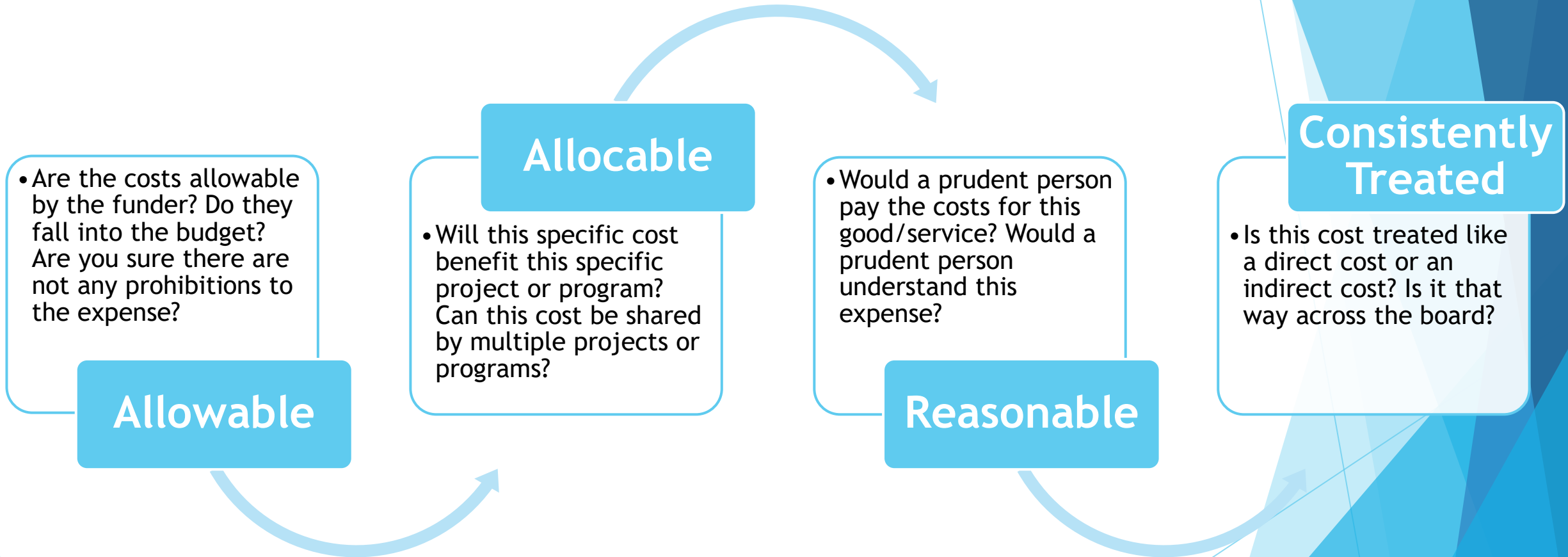
Direct

- Expenses that can be directly connected to a specific project/program.

Indirect/Overhead/ Administrative

- Necessary expenses that cannot be directly identifiable to a project/program.

Cost Principles





Sample Budget Items

- ▶ Salaries and Wages
- ▶ Fringe Benefits
- ▶ Rent
- ▶ Utilities
- ▶ Office Supplies
- ▶ Telephone Services
- ▶ Internet Services
- ▶ Transportation/Mileage
- ▶ Accounting Services
- ▶ Legal/Attorney Services

General (Direct) Budget Categories

- ▶ Salaries and Wages
- ▶ Fringe Benefits
- ▶ Professional Services
- ▶ Materials and Supplies
- ▶ Travel (domestic & foreign)
- ▶ Equipment (capital & non-capital)





Professional Services

- ▶ Consultants
- ▶ Marketing/Website
- ▶ Accounting Services
- ▶ Attorneys Services

A top-down view of various office supplies on a white surface. In the upper left, a black calculator with orange 'CE' and 'AC' buttons is partially visible. Below it is a silver laptop keyboard with keys for 'tab', 'shift', and 'fn'. A light blue pen lies diagonally across the keyboard. To the right of the keyboard, there is a blue pencil sharpener and a cluster of colorful paperclips in shades of green, red, pink, and blue. The background features abstract blue geometric shapes on the right side.

Materials and Project Supplies

- ▶ Office Supplies
- ▶ Postage
- ▶ Telephone Services
- ▶ Computer

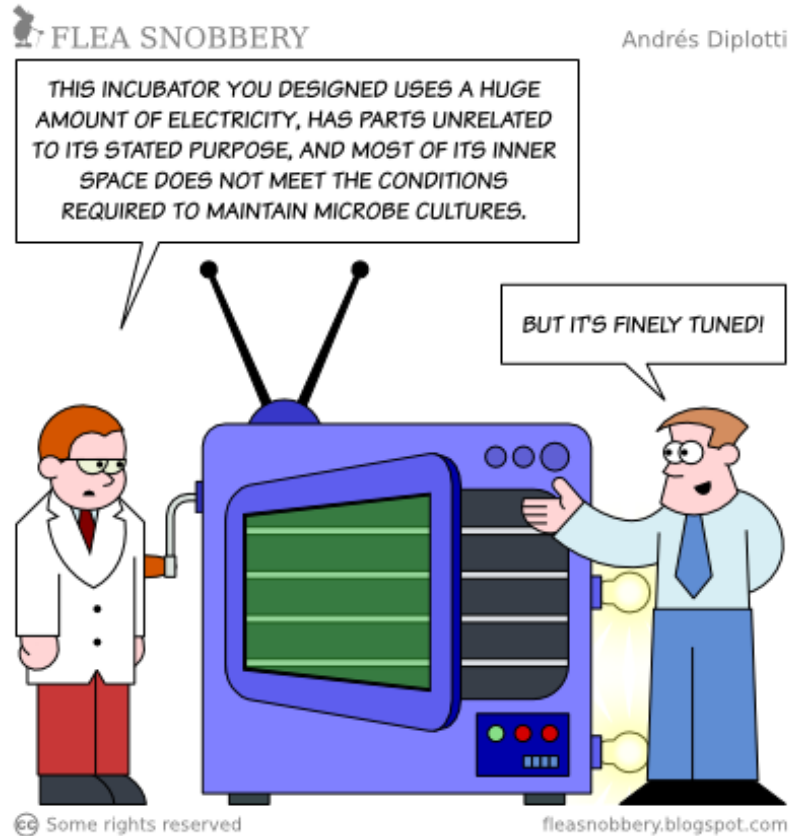
Equipment (capital)

single item, >\$5,000, with a life of more than one year; or

➤ multiple pieces, separately each <\$5,000 but combined >\$5,000, with a life of more than one year

➤ Identity does not change with use.

➤ Included in inventory list



Equipment (non-capital)*

- ▶ Tangible property (excluding land, buildings, etc.) with a cost of less than \$5,000
- ▶ Software (not purchased with hardware)
- ▶ Printers, Cameras, Phones
- ▶ Filing Cabinets
- ▶ Shades, shelving, cubical walls
- ▶ Blinds, carpeting, lockers**

* Some entities consider supplies

** Capital vs. non-capital

Generally Unallowable Costs

- ▶ Advertising
- ▶ Alcoholic beverages
- ▶ Bad debt
- ▶ Entertainment
- ▶ Fines, interest and penalties
- ▶ First Class Airfare
- ▶ Fundraising
- ▶ Gifts
- ▶ Lobbying
- ▶ Meals (without justification/approval)
- ▶ Office Supplies (without justification/approval)
- ▶ Personal Professional Association Memberships*

Scenario 1 - Employment Services Program

Approved Budget Categories:

- ▶ Salaries/Benefits
- ▶ Rent
- ▶ Telephones
- ▶ Office Supplies
- ▶ Accounting Services

An employee wants mileage for purchasing office supplies, is this:

- Allowable?
- Allocable?
- Reasonable?
- Consistently Applied?

Scenario 2 - Mobile Tutoring Program

Approved Budget Categories:

- ▶ Salaries/Benefits
- ▶ Office Supplies
- ▶ Telecommunications
- ▶ Rental Fees

Are cell phones:

- Allowable?
- Allocable?
- Reasonable?
- Consistently Applied?

Scenario 3 - After School Meal Program

Approved Budget Categories:

- ▶ Salaries/Benefits
- ▶ Office Supplies
- ▶ Food
- ▶ Food Services Supplies

Are tax services and tax filings:

- Allowable?
- Allocable?
- Reasonable?
- Consistently Applied?



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Questions?



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