

U.S. Election Assistance Commission Help America Vote College Program Budget Development Instructions

General Instructions. The budget worksheet form contains rows for budget category line items and columns for costs by federal and nonfederal categories. Help America Vote College Program (HAVCP) funds should be budgeted with the total grant award and associated match in mind. Allocate funds to each budget category you plan to use the funds for and to the budget line items you plan to claim costs against within the Federal/Non-Federal columns. In the project budget categories, enter the federal share in the designated columns and the anticipated match for the budget category in the row labeled Non-Federal Match. Enter data only in the green highlighted cells. You will not be allowed to enter data in any other cells on the form. The form will calculate totals for each budget line item and each program category in the yellow highlighted cells.

At the end of the budget, total project costs are calculated automatically as the sum of all line items in all categories in the consolidated category summary. Ensure that total project costs entered across categories in Section B. is equal to the total budget amount in Section A.



The budget summary totals must be identical to the information entered in Grants.gov to be able to successfully submit the application. If the numbers do not align, an error message will be displayed on the budget summary page with further instructions on how to correct the discrepancy.

| Grants.gov SF-424 | Equivalent | Budget Worksheet |
|---|------------|---------------------|
| Total Estimated Funding | = | Total Project Costs |
| Federal Estimated Funding (Federal share) | = | Federal Funds |
| Applicant Estimated Funding (Non-federal share) | = | Non-Federal Match |
| Program Income Estimated Funding | = | N/A Leave Blank |

Budget narratives should accurately explain project costs that are reasonable, necessary, and otherwise allowable under federal law and applicable federal cost principles. The budget narratives should be mathematically sound and correspond clearly with the information and figures provided in the Budget Worksheet. The narrative should explain how the applicant estimated and calculated all costs, and how those costs are necessary to the completion of the proposed project. As with the Budget Worksheet, the budget narrative should describe costs by year.

Allocate funds to each program category you plan to use the funds for and to the budget line items you plan to claim costs against within the program category. In the program categories, enter the federal share in the designated columns and the anticipated match for the program category in the row labeled Non-federal Match. Enter data only in the green highlighted cells. You will not be allowed to enter data in any other cells on the form. The form will calculate totals for each budget line item and each program category in the yellow highlighted cells.

You must ensure that those planned activities are within the intended purposes of the grant. If you are unsure whether your planned activities are allowable, contact the Grants office at HAVCP@eac.gov to discuss.

General Guidance

Section A: Grant Budget

Enter the annual cumulative grant budget for the project activities you are applying to. Applicants to the Poll Worker Program must request funding for Poll Worker project activities. Applicants to the Poll Worker Program may also request funding for Service Day activities, which are allowable under the Poll Worker Program. Grantees who are applying for both Poll Worker and the Service Day project activities must fill out all three budget boxes in Section A - "Poll Worker Project Budget", "(Optional) Service Day Project Budget", and "Combined Project Budgets". Grantees who are only applying for Poll Worker project activities only need to fill out the first "Poll Worker Project Budget" box in Section A.

Section B: Budget Categories

Please categorize your expenditures in Section B: Budget Categories as much as possible. Only use the "Other" categories for items that you cannot allocate to specific program categories and include a description in cell A32/33. Include all budget line items related to the activity in the category.

Section C: Non-Federal Match Resources

List the source and amount of each matching contribution. Match is the recipient share of the project costs. A 10 percent match is required for this program. Match may either be "in-kind" or "cash." In-kind match includes the value of donated services, including unclaimed indirect costs. Cash match includes actual cash spent by the recipient on allowable activities proposed in the grant narrative.

Sample Non-Federal Match Calculation:

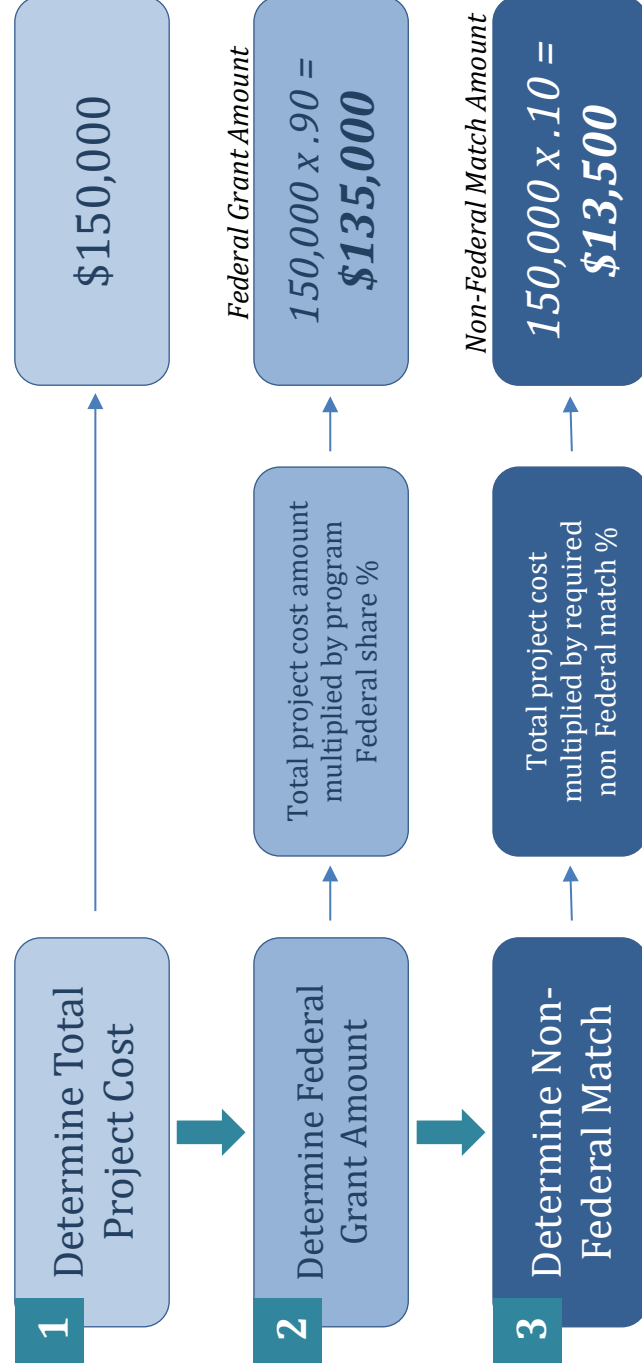
Match Calculation: If the match is 10%, the calculation is as follows:

Total Project Cost: \$150,000

Multiplied by .90 or 90%= \$135,000 (Federal funding request)

Multiplied by match amount .10 or 10%=\$13,500 (Local match needed)

Determining the Match Amount



Budget Categories

1. Personnel
2. Fringe Benefits
3. Equipment
4. Supplies
5. Training
6. Contractual/Consultants
7. Travel
8. Other (Describe)
9. Other (Describe)
10. Total Direct Costs
11. Indirect Costs

Program Categories (Allocated as federal and non-federal shares)

BUDGET CATEGORY DESCRIPTIONS

These descriptions will help you determine how to allocate expenditures to specific predefined program categories.

Personnel: Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. In the budget narrative, include a description of the responsibilities and duties of each position in relationship to fulfilling the project goals and objectives. All requested information must be included in the budget detail worksheet and budget narrative.

Fringe Benefits: Fringe benefits should be based on actual known costs or an approved negotiated rate by a Federal agency. If not based on an approved negotiated rate, list the composition of the fringe benefit package. Fringe benefits are for the personnel listed in the budget category (A) and only for the percentage of time devoted to the project. All requested information must be included in the budget detail worksheet and budget narrative.

Travel: Itemize travel expenses of staff personnel (e.g. staff to training, field interviews, advisory group meeting, etc.). Describe the purpose of each travel expenditure in reference to the project objectives. Show the basis of computation (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known; or if unknown, indicate "location to be determined." Indicate whether applicant's formal written travel policy or the Federal Travel Regulations are followed. Note: Travel expenses for consultants should be included in the "Contractual/Consultant" data fields.

Equipment: List non-expendable items that are to be purchased (Note: Organization's own capitalization policy for classification of equipment should be used). Expendable items should be included in the "Supplies" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high-cost items and those subject to rapid technological advances. In the budget narrative, explain how the equipment is necessary for the success of the project, and describe the procurement method to be used. All requested information must be included in the budget detail worksheet and budget narrative.

Supplies: List items by type (office supplies, postage, training materials, copy paper, and expendable equipment items costing less than \$5,000) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project. All requested information must be included in the budget detail worksheet and budget narrative.

Contractual/Consultant: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. All requested information must be included in the budget detail worksheet and budget narrative.

Subgrants: (see “Subaward” definition at 2 CFR 200.92): Provide a description of the Federal award activities proposed to be carried out by any subrecipient and an estimate of the cost (include the cost per subrecipient, to the extent known prior to application submission). For each subrecipient, enter the subrecipient entity name, if known.

Other Costs: List items and the basis of the computation. All requested information must be included in the budget detail worksheet and budget narrative.

Indirect Costs:

Indirect costs are allowed only if: a) the applicant has a current, federally approved indirect cost rate; or b) the applicant is eligible to use and elects to use the “10% de minimis” indirect cost rate described in 2 C.F.R. 200.414(f). (See paragraph D.1.b. in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals for a description of entities that may not elect to use the “de minimis” rate.)

Grantees may recover indirect costs under this grant up to 10 percent of the total Federal share of the grant. If an applicant has an approved federal indirect cost rate, the remainder of the indirect costs can be used as a matching contribution.

An applicant with a current, federally approved indirect cost rate must attach a copy of the rate approval, (a fully executed, negotiated agreement.) If the applicant does not have an approved rate, one can be requested by contacting the applicant’s cognizant Federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant’s accounting system permits, costs may be allocated in the direct costs categories. (Applicant Indian tribal governments should review Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals regarding submission and documentation of indirect cost proposals.) The narrative for any indirect costs should clearly state which direct costs the indirect cost agreement is being applied to. All requested information must be included in the budget detail worksheet and budget narrative.

Submission to the EAC

The Budget Worksheet will be submitted to EAC using the Attachments Form in Grants.gov. Once your Budget Worksheet is completed, please attach it to the Grants.gov Attachments Form. When all required application documents have been saved to the Attachments Form, upload the Attachments Form to your Grants.gov workspace. Upon submission of your Grants.gov application, EAC staff will gain access to all documents attached to the Attachments Form for evaluation and scoring.

Budget Changes

EAC recognizes that plans and budgets may change over time. You will be able to request a budget amendment if needed. A budget amendment is required if a new category of funding is being added and/or a shift of more than 10% of the total federal award is being requested between categories.

Pre-Award Costs

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency. If charged to the award, these costs must be charged to the initial budget period of the award, unless otherwise specified by the Federal awarding agency or pass-through entity. EAC will allow grant recipients to request pre-award expenses incurred after the Poll Worker Program funding opportunity package is published on Grants.gov.

All pre-award costs are incurred at your own risk. EAC is under no obligation to reimburse you for these costs if you do not receive a grant award from the EAC or if the award is less than anticipated and inadequate to cover such costs; also, there is no guarantee that payment will be made by EAC for any costs incurred. No payment for services provided or costs incurred by you will be made unless and until there is a fully executed grant award between EAC and your organization. In addition, even if a grant award is executed, EAC may disallow your costs because of federal funding source limitations, violation of statute or regulations, or other good cause considered sufficient by the EAC.