Audits & Fiscal Responsibility Handout
Fall 2024

NYSED Information

21st CCLC Program Staff	Princella Learry, Jolynn Thaickal, Nicholas Canino	EMSC21stCCLC@nysed.gov
Student Support Services Budget Processing Staff	Kyle McHugh, Dana Wagemaker	EMSC21stCCLC@nysed.gov
21st CCLC Budget Processing	Student Support Services 21st CCLC BUDGET REVIEW NY State Education Department 89 Washington Avenue, EB 319M Albany, New York 12234	NYSED https://www.nysed.gov/student-support-services/21stcclc-fiscal
Office of Grants Finance	Grants Finance NYSED Room 510W EB 89 Washington Avenue Albany, New York 12234	Grants Finance https://www.oms.nysed.gov/cafe/forms/
21st CCLC Round 8 RFP		21st CCLC RFP https://www.p12.nysed.gov/funding/2022-2027-21st-cclc/home.html

Fiscal Flow Chart

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REVISED SEPTEMBER 2024

FS-10 Budget Packet
- Due May 15th
- Send to SSS

Includes
- FS-10
- MWBE documents
- Composite Budget
- Budget Narrative

→ SSS preliminary approval → MWBE approval → Grants Finance approval → CAU (if applicable)

CAU process:
The contract is sent to, signed by, and received from:
- The subgrantee
- Office of Counsel
- Office of Attorney General
- Office of State Comptroller

FS-10-A Amendment
- Due April 15th
- Send to SSS via SMA

Includes
- FS-10-A
- Updated MWBE documents
- Updated Composite Budget
- Updated Budget Narrative
- FS-87-R if applicable

→ SSS preliminary approval → MWBE approval → Grants Finance approval

FS-10-F Final
- Due September 30th
- Send to Grants Finance
  89 Washington Avenue
  510 W EB
  Albany, NY 12234

→ Grants Finance approval

FS-25
- Due as needed
- Send to Grants Finance

→ Grants Finance approval

FS-87-R (if applicable)
- Due January
- Send to Grants Finance

→ Grants Finance approval → Subgrantee submits FS-10-A to SSS

Fiscal Forms

FS-10:	Budget
FS-10-A:	Budget Amendment
FS-10-F:	Final Expenditure Report
FS-25:	Request for Funds
FS-87-R:	Request to Increase Indirect Cost Rate

Fiscal Acronyms

CAU:	Contract Administration Unit
GF:	Grants Finance
M/WBE:	Minority/Women-Owned Business Enterprise
SMA:	Survey Monkey Apply
SSS:	Student Support Services (Program Office)

Documents Required for Audits of District or CBO Grant Programs

Below is a list of the typical back up documentation auditors may request depending on the grant expense they are reviewing. It is not an exhaustive list and additional documentation may be requested during an audit review.

Personal Services and Fringe Benefits:

- Payroll registers and timecards/sheets
- Overtime authorization forms
- Overtime worked forms.
- Proof of attendance at trainings - sign-in sheets or any other authorized method of documenting individuals participating in the training
- Contractual agreements for salary rates
- Contractual agreements with benefit providers (i.e., health insurance company)
- Grantee's disbursement records for personal services and fringe benefits (e.g., bank statements, cancelled checks), particularly if the grantee processes its own payroll instead of using a payroll services company (e.g., ADP)
- Personnel Activity Reports or Certifications *(per* §200.430 (8) of the Super Circular)
- Breakdown of fringe benefits components (e.g., vacation time, health insurance, social security, etc.)
- Rates for fringe benefit calculations and allocation methodology

Consultants:

- Procurement procedures and records - Competitive bid documentation (e.g., notice of invitation to bid; advertisement; bidders list; methodology to score bids [selection process]; notice of selection of winning bid; proposals from bidders, record of phone quotes or written vendor quotes, etc.)
- Consultant Agreement or Purchase Order
- Proof of services received including time sheets certified by the grantee's employee responsible for managing that consultant and reasonably detailed narrative descriptions of all work done each day tied to a specific, trackable grant activity or deliverable.
- Billing information and payments (e.g., invoices & check register or cancelled check)

Equipment:

- Procurement procedures and records – Competitive bid documentation (e.g., notice of invitation to bid; advertisement; bidders list; methodology to score bids [selection process]; notice of selection of winning bid; proposals from bidders, record of phone quotes or written vendor quotes, etc.)
- Contract or Purchase Order
- Receiving or packing slips and invoices
- Billing information and payments (e.g., invoices and check register or cancelled check)
- Equipment property records

Supplies:

- Procurement procedures and records - Competitive bid documentation (e.g., notice of invitation to bid; advertisement; bidders list; methodology to score bids [selection process]; notice of selection of winning bid; proposals from bidders, record of phone quotes or written vendor quotes, etc.)
- Purchase Order
- Receiving or packing slips and invoices
- Billing information and payments (e.g., invoices and check register or cancelled check)

Travel:

- Travel policies and procedures
- Travel authorizations
- Reimbursement request documentation
- Check register and/or cancelled check.

Alterations & Renovations:

- Procurement procedures and records – Competitive bid documentation (e.g., notice of invitation to bid; advertisement; bidders list; methodology to score bids [selection process]; notice of selection of winning bid; proposals from bidders, record of phone quotes or written vendor quotes, etc.
- Contract or Purchase Order
- Schematics/blueprints, if applicable
- Invoices and check register or cancelled check

All Other Expenses:

- Procurement procedures and records – Competitive bid documentation (e.g., notice of invitation to bid; advertisement; bidders list; methodology to score bids [selection process]; notice of selection of winning bid; proposals from bidders, record of phone quotes or written vendor quotes, etc.)
- Purchase Orders
- Receiving or packing slips
- Invoices and check register or cancelled check

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Personnel Activity Report (PAR) for multiple funding sources

Name of Organization: _____
Employee's Name: _____
Job Title: _____
Pay Period: _____

		XXX fund		XXX fund		
Day	21st CCLC Hours	Non - 21st CCLC Hours	Total Hours	Non - 21st CCLC Hours	Total Hours	Total hours for all funds
Week 1 (// to / /)						
Monday			0		0	
Tuesday			0		0	
Wednesday			0		0	
Thursday			0		0	
Friday			0		0	
Week 1 Total:	0	0	0	0	0	
Week 2 (/ / to / /)						
Monday			0		0	
Tuesday			0		0	
Wednesday			0		0	
Thursday			0		0	
Friday			0		0	
Week 2 Total:	0	0	0	0	0	
Pay Period Total:	0	0	0	0	0	

I certify that this report represents a true recording of effort expended for the period indicated and that I have full knowledge of those activities.

Employee's Signature: _____ **Date:** _____

Salary Charging:	21st CCLC	Non- 21st CCLC (XXX fund)	Non- 21st CCLC (XXX fund)	Total
Hours Worked	0	0	0	#REF!
Percent of Total*	#REF!	#REF!	#REF!	100%
Bi-Weekly Salary Amount Charged	#REF!	#REF!	#REF!	#REF!

* Hours worked by activity divided by total hours

Updated March 31, 2020

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Allowable and Unallowable Costs

This information is taken from the 21st CCLC Round 8 RFP and includes items developed over the course of the Round 8 grant.

Allowable and unallowable expenditures include, but are not limited to, the following:

Allowable Costs	Unallowable Costs
Eligible activities (RFP p. 16) Allowable expenditures (RFP p. 19)	Any expenditures that do not contribute to achievement of the goals and objectives of the program
Curriculum materials related to afterschool programming	
	Expanses that would supplant already existing activities and services
Programming staff salary and benefits such as teachers and tutors	Grant writer fees
Staff Professional Development, trainings, and reimbursement of *approved* travel expenses	Planning expenses prior to the grant's start date Food or refreshments for staff meetings
Education programs with an entertainment component Items that would be considered entertainment but have a programmatic purpose must be reasonable and necessary, and they require authorization by the USDOE or NYSED.	Costs of Entertainment which includes amusement, diversion, and social activities and any associated costs
Rental costs of real property and equipment Rent is only allowable as a direct service for carrying out a grant's programming at program sites (RFP p. 25).	Capital expenses (a building or land for a building)
Youth Development contractors or Parent/Family Engagement speakers	*Space for drawing!*
Program evaluation (RFP p. 13) Between 6-8% Evaluation can be up to 10% if the evaluator is also the data manager.	
Supplies and Computing devices, including computers/printer, pertaining to academic and enrichment activities	Supplies for fundraisers

Allowable Costs	Unallowable Costs
Space for drawing!	Incentives of any kind Incentives may include, but are not limited to, participation t-shirts, tickets to movies or shows, gift certificates, trophies, ribbons, medals, food items, field trips offered only to students achieving at a particular level (e.g., perfect attendance or high honors trips), or any gift intended to increase participation in the 21st CCLC program. These items should not be charged to grants because they are not reasonable and necessary for the proper administration of the grant. In addition, the State Comptroller has determined that "favors" represent gifts of public funds which are unallowable under the State Constitution.
Nutritional education programs Items for cooking classes, field trips, and special events must be reasonable and necessary, and they require NYSED approval.	Daily nutritional services for participants (RFP p. 19)
Transportation Costs (i.e. driver salary and benefits, transportation vouchers, student bus passes)	Purchase of vehicles or facilities
LEAs and Not-for-profits may include indirect costs (RFP p. 24)	Indirect Costs not pre-approved for an indirect cost rate by federal or state government agency
Equipment purchases for instructional purposes (refer to local threshold)	Major remodeling or new construction

What is allowable?

Costs, activities, and items which are:

- Reasonable and necessary to meet the goals and objectives of the grant.
- Permitted within general federal regulations.
- Permitted within 21st CCLC RFP terms.
- Permitted within the policies and procedures of the Lead Agency/District.
- Incurred during the approved budget period.

How do I know if something is allowable?

Ask! Email EMSC21stCCLC@nysed.gov to inquire.

What if the cost is allowable through Federal requirements, but not State requirements?

It is possible for the State and/or Lead Agency/District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirement must be met for a cost to be allowable.

For more information, visit:

- Grants Finance: Fiscal Guidelines for Federal and State Aided Grants
  http://www.oms.nysed.gov/cafe/guidance/guidelines.html
- Student Support Services: Financial Management and Allowability Fact Sheet
  https://www.p12.nysed.gov/sss/documents/AllowableandUnallowableCosts2.28.20.pdf
- Student Support Services: Fiscal Policies and Procedures Template
  https://www.p12.nysed.gov/sss/21stCCLC/nysed-21cclc-fiscal-policies-and-procedures-template.docx

Budget Forms Activity

Directions: Using the following FS-10 information, calculate the indirect cost and fill out the composite budget.

Salaries for Professional Staff (Code 15)

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Executive Director	0.05	$120,000	$6,000
Program Director	1.0	$50,000	$50,000
Site Coordinators (2)	1.0	$40,000	$80,000
Education Liaison	1.0	$21,000	$21,000
Teachers/Instructors (15)	2 hrs x 4 days x 28 weeks	$35/hour	$117,600
		Subtotal – code 15	$274,600

Salaries for Support Staff (Code 16)

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Payroll Clerk	1.0	$15,000	$15,000
Administrative Assistants (2)	0.1	$53,000	$10,600
		Subtotal – code 16	$25,600

Purchased Services (Code 40)

Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure
Evaluation	ABC Consulting Services	6% of total award	$72,000
After school programming	Boys & Girls Club	572 students x $874.12587	$500,000
Summer Enrichment programing	School Connect	6 weeks x $8,333.33	$50,000
Health and Wellness programs (2)	Cornell Coop Extension	2 semesters x $10,000	$20,000
Tutors and enrichment programs	School Connect	$28.63839/hour x 2 hrs x 28 weeks x 4 tutors = $6,415 + $11,660 x 7 classes = $81,620	$88,035
Field Trips	Possible destinations: Bowling, museum	572 students x $9.020979	$5,160
		Subtotal – code 40	$735,195

Supplies and Materials (Code 45)

Description of Item	Quantity	Unit Cost	Proposed Expenditure
Program supplies (See budget narrative)	572 students	$96.1538	$55,000
		Subtotal – code 45	$55,500

Travel Expenses (Code 46)

Position of Traveler	Destination and Purpose	Calculation of Cost	Proposed Expenditure
21st CCLC Project Manager, Fiscal Manager, and 1 staff (3 travelers)	21st CCLC Conference (2 PD events)	Hotel ($200 x 1 night) + Mileage ($0.67 x 299 miles round trip = $200) + Meals ($60 x 2 days = $120)	$3,120
Students and Staff	Field Trips to Museum	572 students x $29.51	$16,880
		Subtotal – code 46	$20,000

Employee Benefits (Code 80)

Benefits	Proposed Expenditure
Subtotal – code 80	$70,000

Indirect Cost (Code 90)

Indirect Cost	
A. Modified Direct Cost Base – Sum of all preceding subtotals (codes 15, 16, 40, 45, 46, and 80 and excludes the portion of each subcontract exceeding $25,000 and any flow through funds)	
B. Approved Restricted Indirect Cost Rate	%
C. (A) x (B) = Total Indirect Cost Subtotal – code 80	

Budget Summary Page

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	274,600
Support Staff Salaries	16	25,600
Purchased Services	40	$735,195
Supplies and Materials	45	55,500
Travel Expenses	46	20,000
Employee Benefits	80	70,000
Indirect Cost	90	
BOCES Services	49	
Minor Remodeling	30	
Equipment	20	
Grand Total		1,200,000

Practice Composite Budget

	Applicant Name:						
	(NYSED Use Only) Applicant Number:		Col A	Col B	Col C	Col D	Col E
	Expenditure Category	Budget Code	Amount	Service by LA	Admin Expense	Evaluation Expense	Prof Dev Expense
1	Professional Personnel	15					
2	Salaries for Non-Professional Personnel	16					
3	Purchased Services	40					
4	Supplies and Materials	45					
5	Travel Expenses	46					
6	Employee Benefits	80					
7	SUBTOTAL (of Lines 1-6)						
8	Indirect Cost	90					
9	BOCES Services	49					
10	Minor Remodeling	30					
11	Equipment	20					
12	GRAND TOTAL (Lines 7-11)						
13	Number of Students Served						
14	Cost Per Student						
15	Percentage of Budget			%	%	%	%

Instructions:
Column A: Transfer and insert current year budget amount for the category from the FS-10 budget form.
Line 13, Insert number of students served. Cost per student must not exceed $2,100.

Column B: Insert amounts attributed to direct services provided by the lead applicant. At least 25%.
Column C: Insert amounts attributable to administrative expense. Not to exceed 10%.
Column D: Insert evaluation expense. Not to exceed 8%, or 10% if evaluation contract includes evaluator responsible for all data management and reporting.
Column E: Insert Planning and Professional Development Expense. Not to exceed 5%.

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FS-10-A

The University of the State of New York
THE STATE EDUCATION DEPARTMENT

PROPOSED AMENDMENT FOR A
FEDERAL OR STATE PROJECT
FS-10-A (03/15)

= Required Field

Agency Name: _____ _____ County
Mailing Address: _____

Agency Code:
Project Number:
Contract #:
Amendment #:
Contact Person: Tel:
E-mail Address:

INSTRUCTIONS

- Submit the original and two copies directly to the same State Education Department office where budget was mailed. DO NOT submit this form to Grants Finance.
- This form need only be submitted for budget changes that require prior approval as follows:
  - Personnel positions, number and type
  - Equipment items having a unit value of $5,000 or more, number and type
  - Minor remodeling
  - Any increase in a budget subtotal (professional salaries, purchased services, travel, etc.) by more than 10 percent or $1,000, whichever is greater
  - Any increase in the total budget amount.
- Amendment # at top of this page must be completed.
- If extra room is needed for explanations, expand the rows using the row breaks on the left.
- Do not use the FS-10-A for requesting a project extension.

CHIEF ADMINISTRATOR'S CERTIFICATION

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, & accurate, & the expenditures, disbursements, & cash receipts are for the purposes& objectives set forth in the terms & conditions of the Federal (or State) award. I am aware that any false,fictitious, or fraudulent information, or the omission of any material fact may subject me to criminal, civil, or administrative penaltiesfor fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Date: _____ Signature: _____

FOR DEPARTMENT USE ONLY

Program Approval: _____ Date: _____

Finance:

9/5/2024 10:20 AM

Logged Approved

SUBTOTAL	EXPLANATION (Provide same detail as required in FS-10 Budget)	SUBTOTAL INCREASE	SUBTOTAL DECREASE
15 - Professional Salaries			
16 - Support Staff Salaries			
40 - Purchased Services			
45 - Supplies & Materials			
46 - Travel Expenses			
80 - Employee Benefits			
90 - Indirect Cost			
49 - Boces Services			
30 - Minor Remodeling			
20 - Equipment			
	Total Increase or Decrease:	(+) $ 0	(-) $ 0
	Net Increase or Decrease:	$	0
ENTER BUDGET >	Previous Budget Total:	$	
	Proposed Amended Total:	$	0

Budget Narrative

21st CCLC BUDGET NARRATIVE

PROGRAM INFORMATION

PROJECT #	0187 - _ _ _ - _ _ _ _
PROGRAM NAME	
DATE	
AWARD AMOUNT	
TARGET NUMBER OF STUDENTS	

KEY PERSONNEL
Identify the required 21st CCLC personnel, their salary, and their budget category.

POSITION	NAME	FTE, Annualized Rate of Pay and Salary	BUDGET CATEGORY
Program Director			
Fiscal Manager			
Site Coordinator(s)			
Educational Liaison			
Independent Evaluator			
Data Manager			

Describe how expenditures are:

- reasonable and necessary
- primarily targeted to the provision of direct services to students
- cost-effective and purposeful
- used to support program goals and objectives

BUDGET CATEGORY	DESCRIPTION OF NEED
Code 15 Professional Salaries	
Code 16 Support Staff Salaries	
Code 40 Purchased Services	

Code 45 Supplies and Materials	
Code 46 Travel Expenses	
Code 80 Employee Benefits	
Code 90 Indirect Cost	
Code 49 BOCES Services	
Code 30 Minor Remodeling	
Code 20 Equipment	
Would this budget or budget amendment require a Program Modification?	☐ Yes ☐ No