Section 9: EFNEP Budget, including Justification

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Add a New User to Handle Budget Requirements

The EFNEP Budget and Justification requirements are integrated into a single "Budget" process for submission through the Web-based Nutrition Education Evaluation and Reporting System (WebNEERS).

If the person who prepares and submits this information is not a WebNEERS user, create an Institute Level account for him/her using the instructions below. Detailed instructions on users and permission management can be found in <u>Section 2: Users and Permission Management</u>.
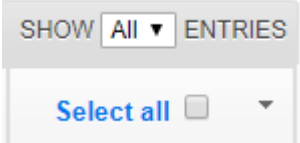
Create a New User or Add Manage Budget Permission to a Current User

1. Log in as an <u>Institute Level</u> user
2. Select "**Add User**" from the *WebNEERS Home Page*
3. Enter the new user's **Email Address**
4. Create a **Verification Code**

The verification code will need to be provided to the added user in a separate email or alternative means of communication, as the email generated by WebNEERS will not provide the verification code. This is done to ensure the security of the system.

5. Enter the user's **First Name**
6. Enter the user's **Last Name**
7. In the **User Type** drop down, select "**Institute**"
8. Determine the level of permissions the user is to have and follow the instructions below

Create User with Full Permissions	Create User with Restricted Permissions
User has full capabilities; can access everything in the Institute Level System.	*User has restricted capabilities; cannot access anything except the budget section.*
1. Scroll to the bottom 2. Click "**Save**"	1. On the far right of the table, click the checkbox next to "**Select All**" <u>twice</u> to deselect (uncheck) every option in the Permissions table. 2. Type "Budget" into the **SEARCH** box. This will bring up Permission #120 – Manage Budget. SHOW All ▾ ENTRIES Select all ☐ ▾

Create User with Full Permissions	Create User with Restricted Permissions
	3. Click the checkbox in the "**Select All**" column for permission #120 to select the permission. 4. Delete the word "Budget" from the **SEARCH** box and confirm only permission #120 is selected. IF not, repeat steps 1-3. SEARCH: budget | id	Title
120	Manage Budget | 5. Scroll to the bottom. 6. Click "**Save**"

Create a user who has custom designed permissions (has capabilities based on the permissions selected for them), but this is only recommended for advanced WebNEERS users.

9. Click "**Save**" to create the new user or "**Cancel**" to exit without creating the new user.
10. Click "**OK**" to indicate that the user is to be created as an **Institute** user or "**Cancel**" if the **Regional** user type was selected by mistake.

The user will receive an email generated from the system with a link to register for WebNEERS. For detailed instructions on registration see ***Section 2: Users and Permission Management**, the Approval Process for Users.

Confirm Permissions

To review a user with restricted permissions and/or to confirm it was done correctly, follow these steps.

This can only be done <u>after</u> the user is registered for the system; confirmation of permissions cannot occur if registration is pending.

1. Select "**View Users**" from the *WebNEERS Home Page*

2. Locate the user in the table and click the " 🔧 " icon in the **Options** column next to his/her name

3. Click the "**RIGHTS**" tab to access his/her list of permissions

4. Scroll through the list of permissions and confirm that the "**Select All**" column only shows a checkmark next to permission(s) selected. If following the instructions above to create a user with restricted budget permissions, only #120 should have a checkmark.
    a. If everything looks ok, click "**Cancel**" to exit the user's record without making any changes.
    b. If something is wrong, check or uncheck permissions, as appropriate, and click "**Save**" to update the permissions. Saved changes will take effect immediately.

# Create Budget, including Justification

WebNEERS Instructions

1. Log in as an Institution Level user.
2. Select "**Manage Budget**" from the *WebNEERS Home Page.*
   Example home screen:

3. Select either the **Preliminary** or **Final** tab at the top of the screen to add the type of budget that you want to prepare. To assist you in selecting the correct tab, the system will default to the budget that you should enter.
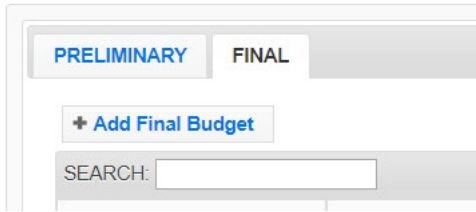
Instructions for both types of budgets (preliminary and final) are the same. Be sure to confirm that you are entering data within the right tab. Preliminary Budget and Justification is due 1 July, in conjunction with the 5-year plan/Annual Update. Final Budget, including Justification is due 45 days after the final institution allocation amounts are published. The deadline will vary from year to year. For more information see page 24.

4. Click **Add Final Budget** (or Add Preliminary Budget) to create an <u>Institution Level</u> budget.
5. Select **Get Started** from the popup screen.
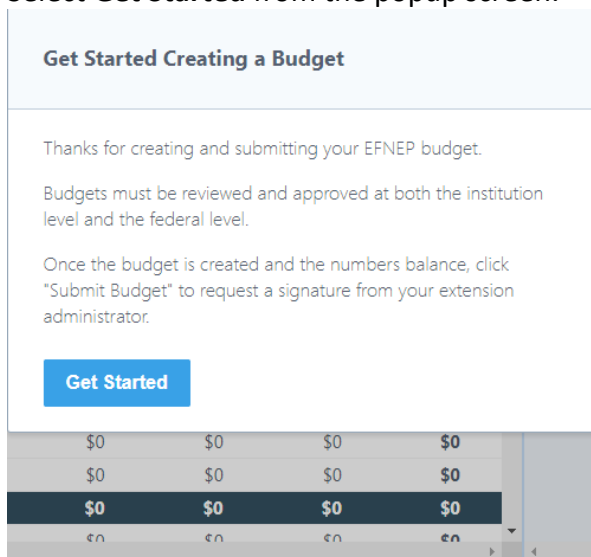
6. Review **Allocation** contained in the system. Indicated in the green box and in the **Allocation** line. This should match the amount listed for your institution published in Appendix A.

    See screenshot below.

Screenshot of Budget Screen

7. Select **Edit Name** at the top of the screen to change the name of the budget.
   a. Select **Save Name** if the name of the budget is changed.

8. Select **Edit** to the right of the Est. {year} Carryover to report the value of the carryover to be reported.
   a. Select **Save Carryover** when the amount has been entered.

Budget and Justification Data Entry Overview (Items 9-24)

The budget and justification have been integrated into a single data entry process. Budget amounts for each personnel type within each line under Personnel and Additional Expenses are entered into the field at the right of each line item title (FTE, salary, etc.) These figures automatically populate into the budget (black arrows in the figure, below).

The budget justification is a narrative description of how funds listed in the EFNEP budget will be used. Descriptions are entered into text boxes below each line item title. Descriptions should be brief, yet clear and complete. All expenses should support the goals, purposes, and allowable costs for EFNEP. Justification totals should equal the total amount that is entered into the field to the right of the line item title (red arrows in the figure below).

Screenshot of Personnel FTEs

For each budget category, please do the following:

- Match the budget figures in the justification to those in the budget.

- In the justification, include budget figures and break down lump sums – *e.g., if $500,000 is allocated for supplies, indicate that $xx is for food for demonstrations, $xx is for paper goods, etc.*

- Only allocate funds in the proportion they are used for EFNEP - *If expenses are shared with other programs/partners, make sure the justification includes a statement to that effect.*

Personnel – FTE, Salary, & Fringe

Narrative should include description of the staff types as well as budget figures for the number of staff and the breakdown of Full Time Equivalents (FTEs), salaries, and fringe benefits. Do <u>not</u> include names or other Personally Identifiable Information.

9. Select **FTE** row located under the **Personnel** heading. *Screen shot located on top of page 8.*
    a. Enter the **FTE**s of **Professional** time, to the nearest 100th, in the field to the right of the **Professional** title. If a higher precision value is entered, WebNEERS will round to the hundredths place.
    b. Enter the description and justification for **Professional** staff. The section must contain:
        i. The position title and number of staff holding the identified position title.
        Example: Professor (1 staff); Extension Support Specialist (3 staff); Finance Manager (1 staff) etc.
        ii. The mean salary and salary range for the positions reflected.
        Example: The means salary is $70,000 ($35,000 - $147,000 range).
        iii. The job duties of the positions reflected.
        Example: Professionals train, supervise, and support peer educators (paraprofessionals); coordinate efforts and collaborate with community partners to improve the food and physical activity environment for participants and inform key decision-makers and stakeholders of changes that can positively impact the lives of the limited-resource

population; provide overall program oversight, fiscal management, quality assurance, and evaluation efforts*

    iv. Define why the positions reflected are important to EFNEP.
       Example: Without professional staff EFNEP in the State would not be functional.

c. Enter the **FTE**s of **Paraprofessional** time, to the nearest 100th, in the field to the right of the **Paraprofessional** title.

d. Enter the description and justification for **Paraprofessional** staff. The section must contain:
    i. The position title and number of staff holding the identified position title.
       Example: Community Nutrition Educator (30 staff).
    ii. The description defining the positions reflected.
       Example: The positions are non-salaried.
    iii. The job duties of the positions reflected.
       Example: Paraprofessionals staff teach program participants how to improve their nutritional health and well-being; deliver educational content to program participants; collect program evaluation and reporting data; document lessons content and outcome; participate in professional development opportunities for program staff through in-service education and other means, as appropriate, within the program context.

e. Enter the **FTE**s of **Administrative Staff** time, to the nearest 100th, in the field to the right of the Administrative Staff title.

f. Enter the description and justification for **Administrative** staff. The section must contain:
    i. The position title and number of staff holding the identified position title.
       Example: Administrative Assistant (1 staff), Data Clerk (3 staff).
    ii. The description defining the positions reflected.
       Example: The positions are non-salaried.
    iii. The job duties of the positions reflected.
       Example: Administrative Assistant/Data Clerk Staff conduct the duties necessary to support the tasks of the paraprofessional staff: enter program evaluation data into WebNEERS; generate program participant diagnostic reports; review and correct program evaluation data in WebNEERS to ensure quality; 100% of their time is in support of the Paraprofessional staff employed through EFNEP.
    iv. Define why the positions reflected are important to EFNEP.
       Example: The services provided by these staff ensure paraprofessional staff are available to meet the needs of low-income participants.

10. Select **Update** to save the information or **Cancel** to discard the information entered.

Do not select another category to the left without selecting Update, or all of the information typed will be lost. The user will receive an error message warning them of the loss and the user must select

Ok before the category will be changed.

11. Select **Salary** row located under the **Personnel** heading. *Screen shot located on page 9.*
    a. Enter the **Salary** of **Professional** time, to the nearest cent, in the field to the right of the **Professional** title.

    b. Enter the description and justification for **Professional** staff.
    Example: In order to implement EFNEP throughout XX counties of State, <dollar value entered in step 10a> is budgeted for <Insert FTEs entered for Professionals 8a> FTE professional salaries (representing XX staff). See Professional FTE description for responsibilities.

Make sure the totals reported in the detail section matches the total FTEs and dollar amounts listed across categories (FTE, salaries, and fringe) on the budget page (see screen shot located on page 5). Failure to do so will result in rejection of the budget.

    c. Enter the **Salary** of **Paraprofessional** time, to the nearest cent, in the field to the right of the **Paraprofessional** title.

    d. Enter the description and justification for **Paraprofessional** staff.
    Example: In order to implement EFNEP throughout XX counties of State, <dollar value entered in step 10c> is budgeted for <Insert FTEs entered for Paraprofessionals 8c> FTE paraprofessional salaries (representing XX staff). See Paraprofessional FTE description for responsibilities.

Make sure the totals reported in the detail section matches the total FTEs and dollar amounts listed across categories (FTE, salaries, and fringe) on the budget page (see screen shot located on page 5). Failure to do so will result in rejection of the budget.

e. Enter the **Salary** of **Administrative Staff** time, to the nearest cent, in the field to the right of the **Administrative Staff** title.

f. Enter the description and justification for **Administrative** staff.
Example: In order to implement EFNEP throughout XX counties of State, <dollar value entered in step 10e> is budgeted for <Insert FTEs entered for Administrative Staff 8e> FTE Administrative Staff salaries (representing XX staff). See Administrative Staff FTE description for responsibilities.

Make sure the totals reported in the detail section matches the total FTEs and dollar amounts listed across categories (FTE, salaries, and fringe) on the budget page (see screen shot located on page 5). Failure to do so will result in rejection of the budget.

12. Select **Update** to save the information or **Cancel** to discard the information entered.

13. Select **Fringe** row located under the **Personnel** heading. *Screen shot located on top of page 11.*

a. Enter the **Fringe** of **Professional** time, to the nearest cent, in the field to the right of the **Professional** title. If EFNEP dollars are not used to pay fringe, enter "0", and note that other funds are used in the description section.

b. Enter the description and justification for **Professional** staff. This section should include:
   i. The approved fringe rate.
      Example: The approved fringe rate in the State is XX.XX%.
   ii. The dollar value and formula on which it was calculated.
      *Example: The fringe benefit cost is $34,000.00 (Professional Salary dollars * fringe rate).*
   iii. The number of professional staff to which the rate applies.
      Example: The fringe benefits are paid for XX professional staff.

Make sure the totals reported in the detail section matches the total FTEs and dollar amounts listed across categories (FTE, salaries, and fringe) on the budget page (see screen shot located on page 5). Failure to do so will result in rejection of the budget.

c. Enter the **Fringe** of **Paraprofessional** time, to the nearest cent, in the field to the right of the **Paraprofessional** title.

d. Enter the description and justification for **Paraprofessional** staff. This section should include:
   i. The approved fringe rate.
      Example: The approved fringe rate in the State is XX.XX%.
   ii. The dollar value and formula on which it was calculated.
      *Example: The fringe benefit cost is $34,000.00 (Paraprofessional Salary dollars * fringe rate).*
   iii. The number of paraprofessional staff to which the rate applies.
      Example: The fringe benefits are paid for XX paraprofessional staff.

Make sure the totals reported in the detail section matches the total FTEs and dollar amounts listed across categories (FTE, salaries, and fringe) on the budget page (see screen shot located on page 5). Failure to do so will result in rejection of the budget.

e. Enter the **Fringe** of **Administrative Staff** time, to the nearest cent, in the field to the right of the **Administrative Staff** title.

f. Enter the description and justification for **Administrative** staff. This section should include:
   i. The approved fringe rate.
      Example: The approved fringe rate in the State is XX.XX%.

ii. The dollar value and formula on which it was calculated.
*Example: The fringe benefit cost is $34,000.00 (Administrative Staff Salary dollars * fringe rate).*
iii. The number of administrative staff to which the rate applies.
Example: The fringe benefits are paid for XX administrative staff.

Note:

Make sure the totals reported in the detail section matches the total FTEs and dollar amounts listed across categories (FTE, salaries, and fringe) on the budget page (see screen shot located on page 5). Failure to do so will result in rejection of the budget.

14. Select **Update** to save the information or **Cancel** to discard the information entered.

Additional Expenses - Travel

Narrative should include budget figures for funds used for local and out of state/territory travel for conferences/trainings. Be specific in terms of how much funding is designated for various items. Make sure to include travel funds for the Coordinator or his/her designee to travel to the National EFNEP Conference. Other conferences, with the exception of Regional EFNEP Conferences and the Society of Nutrition Education and Behavior (SNEB) Conference, need additional justification. Be clear how the conference relates to EFNEP and how attendance supports programming (e.g., presenting on EFNEP, session(s) focus on EFNEP related topics, etc.) If costs are prorated because the conference/event has goals related to other roles/responsibilities of the attendee, explain what proportion of the cost is paid for using EFNEP funds.

1. Select **Travel** row located under the **Additional Expenses** heading. *Screen shot located on page 13*.
   a. Enter the **Travel** of **Professional** time, to the nearest cent, in the field to the right of the **Professional** title.

   b. Enter the description and justification for **Professional** staff travel. The section must contain:
      i. The total transportation costs, with a breakdown between in state and out of state.
      Example: Professional Transportation; $dollars in state; $dollars out of state.
      ii. Description of In-State Transportation Costs and Justification for the expenses.
      Example: In state Transportation is: ---<dollar value> - in state mileage - approximately # miles @ $rate/mile. These costs are incurred while conducting quality control and supervisory visits to paraprofessional staff located at various sites across New York State. <dollars> - Overnight hotel in state conferences/meetings
      iii. Description of Out of State Transportation Costs and Justification for the expenses.
      Important: *Be sure to identify the costs associated with attending the EFNEP National Meeting.*

   Note:

   Example: -$dollars transportation - airline tickets and/or other transportation related expenses to attend out of state conferences/meetings including at least two staff attending the EFNEP Annual Meeting and three staff attending the Society of Nutrition Education and Behavior conference. $dollars – out of state hotels. This includes at least two staff attending the EFNEP National Meeting ($dollar value) and at least three staff attending SNEB ($dollar value). ---$dollars– Conference registration fees. This includes two staff attending the EFNEP National Meeting [$dollar value – conference registration], and three staff attending the Society of Nutrition Education and Behavior conference $dollar value registration.

Per diem for 'meals and food' are acceptable, allowable costs. However, it is critical that only the terms 'per diem' is included if per diem costs will be charged to EFNEP.

   c. Enter the **Travel** of **Paraprofessional** time, to the nearest cent, in the field to the right of the **Paraprofessional** title.

   d. Enter the description and justification for **Paraprofessional** staff travel. The section must contain:
      i. Justification and purpose of Paraprofessional travel.
      Example: Travel funds support mileage costs for staff to and from teaching sites (home visits, group classes), mileage and lodging associated with staff development training and in-service, and national, regional and state meetings/conferences. Travel to and from locations at which education is delivered is required for the successful operations of EFNEP within the State.
      ii. Number of staff and FTEs who are covered by the travel costs.

Example: Paraprofessional travel accounts for the remaining $dollar value (Percent of travel costs devoted to paraprofessionals %). There are XX FTEs representing XX staff members who deliver education across State.

    iii. Breakdown of the transportation costs.
Example: overnight accommodations/room rental for the State meeting/update/training/conference for the XX paraprofessional staff ($dollar value); transportation to and from the State meeting/update/training/conference ($dollar value -- representing # miles @$rate/mile); transportation to and from program delivery - $dollar value -- representing # miles @$rate/mile; the average miles per participant reached and/or any other justification that equates the cost to the lessons delivered and/or participants reached.

Note:

Per diem for 'meals and food' are acceptable, allowable costs. However, it is critical that only the terms 'per diem' is included, if per diem costs will be charged to EFNEP.

    e. Enter the **Travel** of **Administrative Staff** time, to the nearest cent, in the field to the right of the **Administrative Staff** title.

    f. Enter the description and justification for **Administrative** staff travel. The section must contain:

      i. Justification and purpose of Administrative Staff travel.
Example: Travel funds support mileage costs for administrative staff to and from X and purposes.

      ii. Number of staff and FTEs who are covered by the travel costs.
Example: Administrative staff travel accounts for the remaining $dollar value (Percent of travel costs devoted to administrative staff %). There are XX FTEs representing XX staff members who deliver education across State.

      iii. Breakdown of the transportation costs.
Example: overnight accommodations/room rental for the State meeting/update/training/conference for the XX administrative staff ($dollar value); transportation to and from the State meeting/update/training/conference ($dollar value -- representing # miles @$rate/mile).

2. Select **Update** to save the information or **Cancel** to discard the information entered.

    Screenshot below.

Screenshot of travel justification

Additional Expenses - Equipment

Equipment costs are uncommon - *only single items costing over $5000 should be included under equipment.* Narrative should include the budget figure for each piece of equipment that will be purchased. Be specific in terms of why this item is needed and whether it will be used solely for EFNEP or prorated.

1. Select **Equipment** row located under the **Additional Expenses** heading. *Screen shot located on page 15.*

Note:

*Important: Only equipment costing $5,000 or more per item should be recorded within the Equipment section. Items under $5,000, may be applicable in the **Supplies** section.*

a. Enter the **Equipment** of **Professional** time, to the nearest cent, in the field to the right of the **Professional** title.

b. Enter the description and justification for **Professional** staff Equipment. The section must contain:
    i. The total costs of the equipment.
        Example: The car will cost $5,001.

    ii. Description the purpose for the purchase.
        Example: A 2000 Chevrolet Silverado 1500.
    iii. Provide justification, including why it is important to EFNEP.
        Example: The Silverado is being purchased to transport the supplies of EFNEP between the State office and county programs. The car is only being used by EFNEP.

c. Enter the **Equipment** of **Paraprofessional** time, to the nearest cent, in the field to the right of the **Paraprofessional** title.

d. Enter the description and justification for **Paraprofessional** staff Equipment. The section must contain:
    i. The total costs of the equipment.
        Example: The car will cost $5,001.
    ii. Description the purpose for the purchase.
        Example: A 2000 Chevrolet Silverado 1500.
    iii. Provide justification, including why it is important to EFNEP.
        Example: The 4-wheel drive Silverado is used by 3 county staff to reach an indigenous peoples for lesson delivery. The 4-wheel drive is needed to successfully reach the location and transport all related teaching materials.

e. Enter the **Equipment** of **Administrative Staff** time, to the nearest cent, in the field to the right of the **Administrative Staff** title.

f. Enter the description and justification for **Administrative** staff Equipment. The section must contain:
    i. The total costs of the equipment.
    ii. Description the purpose for the purchase.
    iii. Provide justification, including why it is important to EFNEP.

Screenshot of Equipment below.

2. Select **Update** to save the information or **Cancel** to discard the information entered.

Additional Expenses - Supplies

Narrative should include budget figures for supplies. This category includes office supplies; copying and printing; software; computers and other devices; food demonstration supplies; tools to reinforce concepts; and general operation materials. Include the institution's guidance for replacing computers and other devices. Descriptions should be specific in terms of how much funding is designated for various items *(e.g., $XXX for educational materials which will be used to…., $XX for printing, $XX for food preparation, etc.)*.

1. Select **Supplies** row located under the **Additional Expenses** heading. *Screen shot located on page 17.*
a. Enter the **Supplies** of **Professional** time, to the nearest cent, in the field to the right of the **Professional** title.

b. Enter the description and justification for **Professional** staff Supplies. The section must contain:
   i. The total costs of the Supplies.
   ii. Description and justification for the costs.
   iii. Provide justification, including why it is important to EFNEP.
      Example: $dollars - Communications; Communication includes telephone and internet charges, directly associated with performing the duties of EFNEP program management and recruitment; $dollars - Office expenses (postage, printing, copying, software); These expenses include recipe analysis software, training teaching materials, communications, and printing or purchase of educational materials.

c. Enter the **Supplies** of **Paraprofessional** time, to the nearest cent, in the field to the right of the **Paraprofessional** title.

d. Enter the description and justification for **Paraprofessional** staff Supplies. The section must contain:
   i. The total costs of the Supplies.
   ii. Description and justification for the costs.
   Example: $dollars – for food preparation and tastings ($X/participant per lesson) $dollars - Communications - [$X/staff member]; $X - materials and supplies for lesson delivery (travel rolling carts, sturdy bags, locks, measuring cups, measuring spoons, hot plates, cutting boards, markers, pens, paper, Post-it notes, flip chart paper, printing/publications, copies, postage etc.); Teaching supplies [travel rolling carts ~$X/cart, sturdy bags ~ $X/bag, locks to maintain confidentiality when transporting participant records ~$X/bag, measuring cups, measuring spoons, hot plates, cutting boards, teaching supplies – uniform*, markers, pens, paper, Post-it(r) notes, flip chart paper, etc.] - $X per paraprofessional staff member to outfit teach kits for use with and by program participants educated in a hands-on dialogue approach to learning, where each participant has their own materials for use during the education; Printing and Publication materials [coping, printing, printed materials] - $X/participant reached - adults and youth; Postage [$dollars] - is $X per paraprofessional staff to send letters and/or follow up materials to program participants and partner agencies.

   *Exception for EFNEP, since paraprofessional staff work with vulnerable, at-risk populations, recognizable clothing, such as program identifying T-shirts are considered a uniform to serve as identification of trusted staff, and therefor allowable.

e. Enter the **Supplies** of **Administrative Staff** time, to the nearest cent, in the field to the right of the **Administrative Staff** title.

f. Enter the description and justification for **Administrative** staff Supplies. The section must contain:
   i. The total costs of the Supplies.
   ii. Describe the purpose for the purchase.
   Example: $dollars – Communications. Communication includes telephone and internet charges, directly associated with performing the duties of the Administrative Assistant/Data Entry Clerk who perform EFNEP data entry.

Screenshot of Supplies below.

2. Select **Update** to save the information or **Cancel** to discard the information entered.

Additional Expenses - Other

Other expenses include rent. Descriptions should be specific in terms of how much funding is designated for various items/costs, and why such costs are necessary.

1. Select **Other** row located under the **Additional Expenses** heading. *Screen shot located on page 18.*
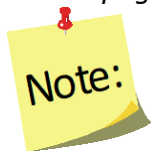
Important: Rental costs, office and/or program delivery rental costs are reported under Other.

a. Enter **Other Professional** time, to the nearest cent, in the field to the right of the **Professional** title.
b. Enter the description and justification for **Professional** staff Other. The section must contain:
   i. The total costs of Other.
   ii. Description and justification for the costs. *If this cost is shared, indicate that only the pro-rated amount is included in the budget and how that pro-rated amount has been determined.*
   iii. Provide justification, including why it is important to EFNEP. Include enough detail to justify large expenses. If your institution has more than one rental agreement providing the rate for each agreement or the rate range of all agreements are acceptable. *Example: $dollars/month – office space rental for X staff. Office space is required for the successful delivery of EFNEP in State.*

c. Enter **Other Paraprofessional** time, to the nearest cent, in the field to the right of the **Paraprofessional** title.

d. Enter the description and justification for **Paraprofessional** staff Other. The section must contain:
   i. The total costs of Other.
   ii. Description and justification for the costs.
   Example: $dollars – office space rental for X staff. Office space is required for the successful delivery of EFNEP in State. $dollars – facilities rental for # of series/groups. # facilities charge a room rental fee to cover costs of building maintenance and upkeep. These facilities result in X groups and Y participants enrolled each year.

e. Enter **Other** of **Administrative Staff** time, to the nearest cent, in the field to the right of the **Administrative Staff** title.

f. Enter the description and justification for **Administrative** staff Other. The section must contain:
   i. The total costs of Other.

   ii. Description the purpose for the purchase.
   Example: $dollars – office space rental for X staff. Office space is required for the successful delivery of EFNEP in State.

2. Select **Update** to save the information or **Cancel** to discard the information entered.

Other	$0
Professional	$0.00

B I U ✎   ☰ ☰   ☲ ☲   Normal ↕ 𝐼ₓ

Insert text here ...

Paraprofessional	$0.00

B I U ✎   ☰ ☰   ☲ ☲   Normal ↕ 𝐼ₓ

Insert text here ...

Administrative	$0.00

B I U ✎   ☰ ☰   ☲ ☲   Normal ↕ 𝐼ₓ

Insert text here ...

Update   Cancel

Projected Carryover

Carryover funds should be factored into the overall budget sheet and sufficiently explained in the narrative. **Previous year(s) funding should be used FIRST – before spending the current allocation.** Once all program costs are accounted for in the projected fiscal year budget, the remaining amount represents the projected (i.e., remaining) carryover. That number is the difference between the total amount of funds available and all other costs.

Projected carryover amounts are needed for each of the professional, paraprofessional, and administrative staff lines. The ratio of fifty-one (51%) or more allocated to paraprofessionals and their support must be maintained for the projected carryover and for the total allocation.

The level of detail that is needed to justify carryover costs depends on the percent of carryover anticipated beyond the projected expenses for the year. The budget sheet has been formatted with prompts to guide what level of justification is needed, based on the total carryover figure listed.

EFNEP funds are expected to be fully expended in the fiscal year of appropriation; however, funds may be carried over for up to four (4) years after the end of the year for which they were appropriated.

1. Select **Projected Carryover**. *Screen shot located on top of page 20.*

Important:
- If less than 100% of the Allocation is projected in Carryover, identify what the carryover amount is and insert the following sentence. *Example: $dollar value (%) will be held by the program to ensure continued program delivery in the event that there is a delay in receiving federal funding.*

- If between 101% and 150% of the Allocation is projected in Carryover, provide a spend-down plan, with how the funds will be spent, dollar amounts, and in which year(s) they will be spent. Examples could include the number of additional staff that will be hired, additional travel costs to new sites, and/or additional program expenses. At least fifty-one (51%) of remaining carryover funds must be used to support

paraprofessionals. Sufficient detail will be needed to show how the plan increases program capacity, conducts appropriate short- term activities, and/or develops new strategies and resources using these funds

- If more than 150% of the Allocation is projected in Carryover, a detailed spend-down plan must be submitted in the "projected carryover" section. This plan must be approved by the National Program Leader before budget approval can be considered. The plan needs to explain why funds are being carried over, how long they will be carried over, and how and when they will be spent down in subsequent years, for each year with remaining allocations. The National EFNEP Office can work with Universities outside of WebNEERS to assure approval of the spend-down plan prior to approving the budget in WebNEERS. Contact NIFA for further Guidance.

2. Select **Update** to save the information or **Cancel** to discard the information entered.

3. *Verify the dollar value in the green box is zero.*

Other Sources of Funding

Examples of other sources of funding could include university, county, or other public or private funds to pay fringe benefits for staff, support a local unit, conduct a pilot, provide food for classes, and purchase curricula. Such funds stretch the use of EFNEP resources. Indirect costs, which are costs incurred for common or joint purpose benefitting more than one cost objective, should not be included here.

1. If non-EFNEP funds will also be used to support of the program, click the "add new" box for each other source of funds. Then, in the box to the right, list the amount, source of funding, and a narrative description of what the support will provide. Contributions to specific categories can also be noted.
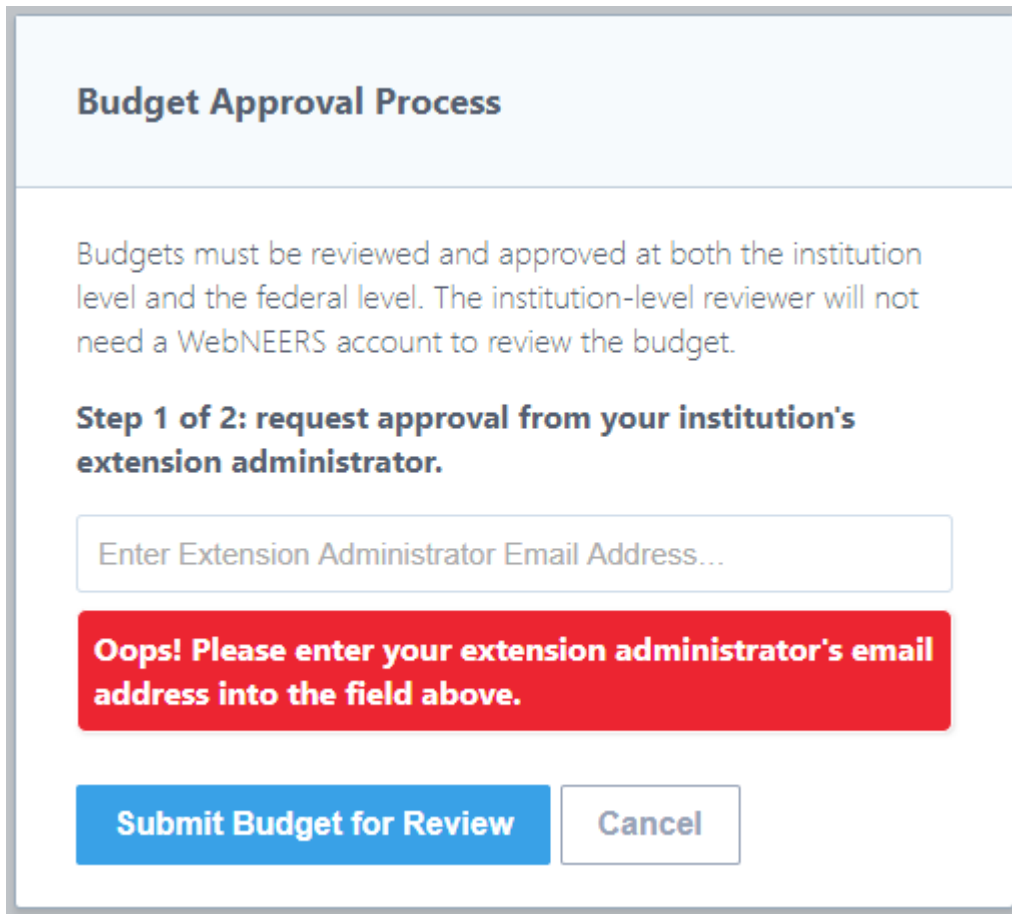
2. *Select **Save Draft** or **Submit Budget**.*

Submit Budget and Justification for Approval

Submission from Manage Budget

1. The budget can be submitted either directly, or as a saved draft. If submitting directly, select "**Submit Budget**" in the upper right hand corner of the screen. See screenshot for item 26, above.

2. Enter the Institute's Extension Administrator email address, which requests the administrator's approval of the submitted budget and justification.

Budget Approval Process

Budgets must be reviewed and approved at both the institution level and the federal level. The institution-level reviewer will not need a WebNEERS account to review the budget.

**Step 1 of 2: request approval from your institution's extension administrator.**

Enter Extension Administrator Email Address…

Oops! Please enter your extension administrator's email address into the field above.

Submit Budget for Review   Cancel

3. Select **Submit Budget for Review** or **Cancel** to cancel submission.

Submission from a Saved Draft

1. If budget has been saved as a draft, review, make final corrections, and then submit. Select "**Manage Budget**" from the *WebNEERS Home Page*.
2. Select the ✎ icon to the left of the Budget to be submitted.
3. Select "**Submit Budget**" in the upper right-hand corner of the screen.
4. Enter the Institute's Extension Administrator email address, which requests the administrator's approval of the submitted budget and justification.
5. Select **Submit Budget for Review** or **Cancel** to cancel submission.

Understand 'Submission Status'

After submitting the Budget and Justification to the Federal Office, the status will be marked as one of the following:

- **Extension Review**: This status indicates that information has been submitted to the Extension Administrator for review. While submission is "Extension Review," it has not been submitted to the Federal Office.
- **Federal Review**: This status indicates that the Federal Office has received the budget submission.
- **Needs Revision**: This status indicates that the Federal Office has reviewed the submission and discovered one or more issues. To learn what they are, click on the " 🔍 " icon and review the Federal comments. Address the issue(s) noted in the comments and resubmit (see below for [resubmission instructions](#))
- **Approved**: This status indicates that the Federal Office has reviewed the files and approved the Budget and Justification. No further action is needed.

Resubmit Budget and Justification

If the final submission "Needs Revision", the preparer will need to review the comments from the Federal Office, revise the Budget and Justification based on those comments, and create/submit a new Final Submission.

- **Revise Budget**:

    Edit the Budget information, based on the feedback provided in the orange note boxes.

- **Revise Justification:**

    Edit the Budget Justification information, based on the feedback provided in the notes.
- **Resubmit:** Follow the steps in the "Submit Budget and Justification for Approval" section above.

Deadlines

The Budget and Justification are due annually on the following schedule.

- **Preliminary Budget and Justification:** <u>Due 1 July, in conjunction with the 5-year plan/Annual Update</u>. The final allocation for the current fiscal year will be used. The estimated allocation figure will be prepopulated into WebNEERS prior to the budget submission period.

- **Final Budget, including Justification:** <u>Due 45 days after the final institution allocation amounts are published</u>. The deadline will vary from year to year. It may or may not coincide with the Capacity Request for Application (RFA). When allocation amounts are published, an announcement will go out over the NIFA listservs and will include the submission deadline. Final budget information should reflect the actual allocation for the fiscal year. The actual allocation figure will be prepopulated into WebNEERS prior to the budget submission period.

Appendix A: Budget Justification Descriptions

Personnel

> Provide the full time equivalent of each staff type and their program responsibilities on the Full Time Equivalent (FTE) line.
>
> Provide the total salary or wages for each staff type on the salary line.
>
> Provide the total fringe benefits for each staff type and how benefits are calculated on the fringe line.
>
> If any of these costs are covered by other funding sources, indicate "$0" and note in the justification line. Include these costs and funding source in "Other Sources of Funding" section below.

Travel

> Includes travel funds for the coordinator to the annual EFNEP National Conference and regional meetings, as well as for other staff to attend, as appropriate. Provide the programmatic reason for travel, explain large amounts, and include the miles traveled and mileage reimbursement rate as applicable.

Equipment

> Equipment is defined as a single item that costs >$5,000.

Supplies

Provide the supply costs by each staff type. Supplies include office supplies, copying and printing, software, computers and other devices, food demonstration supplies and equipment, curricula, educational supplies, tools to reinforce concepts, and general operations. Take care to explain these expenses and provide sufficient detail in justifying large expenses. Include the institution's guidance for replacing computers and other devices.

Other Expenses

Other expenses include rent. Take care to explain these expenses and provide sufficient detail in justifying large expenses. Other expenses should be entered by staff type.

Projected Carryover

Projected carryover or intentional carryover is for dollars that will remain beyond what is planned to be spent this fiscal year. Follow the instructions found at the top of the justification section for the level of justification needed based on the percent of allocation being carried forward.

Appendix B: Checks to Avoid Common Mistakes

Note icons and *examples in italics* have been used throughout this section to reduce common errors encountered during the federal review. Following is a **brief checklist** to further assist in avoiding such errors. Please confirm that all corrections have been made prior to budget submission.

- ✓ Is there a justification in each justification box?
- ✓ Do the sums of the numbers included in each of the text boxes equal the corresponding numbers in the upper right corner for each budget category?
- ✓ Have names and all other personally identifiable information been excluded?
- ✓ Has sufficient justification been given for any large or unusual expenses, (e.g., per staff, per FTE or per participant)?
- ✓ Has funding been included for the EFNEP Coordinators or his/her designee to attend the National EFNEP Conference?
- ✓ Have equipment costs been reported correctly:
    a. Only items costing $5000 or more should be listed under "Equipment"
    b. Funds used for local and out of state/territory travel for conferences/trainings; travel funds for the Coordinator or his/her designee to travel to the National EFNEP Conference is included; and only the term 'per diem' is included if per diem costs will be charged to EFNEP under "Travel"
    c. Office supplies; copying and printing; software; computers and other devices; food demonstration supplies; tools to reinforce concepts; and general operation materials. Include the institution's guidance for replacing computers and other devices. should be listed under "Supplies"
    d. All other items should be listed under "Other"
- ✓ Have unallowable expenses been avoided?
    a. Marketing materials, in general, are not considered allowable; educational material used to introduce potential participants and partners to the program are allowable
    b. Furniture is an unallowable expense
    c. See NIFA's Federal Assistance Policy Guide for further clarification what is allowable or not at https://nifa.usda.gov/resource/nifa-federal-assistance-policy-guide-2018
- ✓ Have all items that are shared, been prorated to reflect only the amount to which they will be used in support of EFNEP?

- ✓ Has the spend-down of carryover been adequately explained?