



United States
Department of
Agriculture

National Institute
of Food
and Agriculture



BIOENERGY, CLIMATE,
AND ENVIRONMENT



FOOD PRODUCTION
AND SUSTAINABILITY



YOUTH, FAMILY,
AND COMMUNITY



FOOD SAFETY
AND NUTRITION



INTERNATIONAL
PROGRAMS



USDA NIFA

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE



United States
Department of
Agriculture

National Institute
of Food
and Agriculture

WebNEERS Training: EFNEP Budget & Budget Justification Training

Revised November 29, 2016

Mallory M. Koenings, Program Coordinator, EFNEP
Detail August 27, 2016 – December 27, 2016



Resources for Allowable Expenses

1. NIFA Federal Assistance Policy Guide
- <http://nifa.usda.gov/policy-guide>
2. Smith-Lever Act
3. Request for Application (RFA)
4. OMB Circular A-21



United States
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Expectations/Avoiding Common Mistakes





EFNEP Budget Sheet

- Created on EFNEP Excel Budget Sheet
- Correct Information for:
 - Fiscal Year
 - Equipment
 - Allocation Amount
 - Carryover
- 60% or more for Paraprofessionals
- Signed by Extension Director/Administrator



EFNEP Excel Budget Sheet

<https://www.webneers.net/annualupdate/files>*

The screenshot shows the WebNEERS website interface. At the top, there is a navigation bar with the WebNEERS logo, 'Online Help Desk | WebNEERS Manuals', and user information '@gmail.com (Institute User) 29:54'. Below this is a breadcrumb trail '<< Back | Home >> Manage Budget Files / Justifications'. The main content area is titled 'Create Budget Documents' and has two tabs: 'BUDGET SHEET' and 'BUDGET JUSTIFICATIONS'. Under the 'BUDGET SHEET' tab, there are two buttons: 'Upload New File' and 'Download Budget Sheet'. A red arrow points to the 'Download Budget Sheet' button. Below the buttons is a search bar labeled 'SEARCH:' and a 'SHOW All ENTRIES' dropdown. At the bottom, there is a table with columns for 'Options', 'Filename', and 'Date Created'.

**username and password required*

COOPERATIVE EXTENSION WORK SUMMARY BUDGET STATEMENT
Expanded Food and Nutrition Education Program (EFNEP)

State/Territory: _____
 Institution: _____
 Fiscal Year Ending: September 30, _____

Estimated Carryover _____
 Current Allocation _____
 Total Funds Available \$ _____

COOPERATIVE EXTENSION WORK BUDGET BY OBJECT CLASSIFICATION

EFNEP Funding	Personnel NEW!			Additional Expenses				Carryover NEW!	Total	
	FTE	Salary	Fringe	Travel	Equipment	Supplies	Other			
<i>Professional</i>									\$ -	<i>Data in C</i>
<i>Paraprofessional</i>									\$ -	<i>#DIV</i>
<i>Clerical & Secretarial</i>									\$ -	
TOTAL DIRECT COSTS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Sources of Funding (university, county, non-tax, etc.)									#DIV/0!	% of Total Funds Available
										that will remain Carryover
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
TOTAL OTHER FUNDS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALL FUNDING	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Approved: _____
 (Director or Administrator, State Extension Service)

 (Date)

COOPERATIVE EXTENSION WORK SUMMARY BUDGET STATEMENT
Expanded Food and Nutrition Education Program (EFNEP)

State/Territory: _____
 Institution: _____
 Fiscal Year Ending: September 30, _____

Estimated Carryover _____
 Current Allocation _____
 Total Funds Available \$ -

COOPERATIVE EXTENSION WORK BUDGET BY OBJECT CLASSIFICATION

EFNEP Funding	Personnel			Additional Expenses				Carryover	Total
	FTE	Salary	Fringe	Travel	Equipment	Supplies	Other		
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TOTAL DIRECT COSTS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									#DIV/0!
Other Sources of Funding (university, county, non-tax, etc.)									% of Total Funds Available
									that will remain Carryover
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
TOTAL OTHER FUNDS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL FUNDING	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Expanded Food and Nutrition Education Program (EFNEP)

State/Territory: _____
 Institution: _____
 Fiscal Year Ending: September 30, _____

Estimated Carryover	
Current Allocation	
Total Funds Available	\$ -

COOPERATIVE EXTENSION WORK BUDGET BY OBJECT CLASSIFICATION

EFNEP Funding	Personnel			Additional Expenses				Carryover	Total
	FTE	Salary	Fringe	Travel	Equipment	Supplies	Other		
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COOPERATIVE EXTENSION WORK SUMMARY BUDGET STATEMENT
Expanded Food and Nutrition Education Program (EFNEP)

State/Territory: _____
 Institution: _____
 Fiscal Year Ending: September 30, _____

Estimated Carryover _____
 Current Allocation _____
 Total Funds Available \$ -

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Other Sources of Funding (university, county, non-tax, etc.)									that will remain Carryover		
									\$ -		
									\$ -		
									\$ -		
									\$ -		
									\$ -		
									\$ -		
TOTAL OTHER FUNDS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL ALL FUNDING	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Approved: _____
 (Director or Administrator, State Extension Service)

 (Date)



EFNEP Budget Justification: Carryover Remaining

- Total planned expenses should include both carryover and current allocation: e.g., current estimated carryover funds should be factored into your overall budget sheet and budget justification.
- Previous year(s) funding should be used FIRST – before spending the current allocation.
- **NEW!** Remaining Carryover funds are now reported only in carryover column of budget sheet, and NOT in any of the other columns.

COOPERATIVE EXTENSION WORK SUMMARY BUDGET STATEMENT
Expanded Food and Nutrition Education Program (EFNEP)

State/Territory: _____ Institution: _____ Fiscal Year Ending: September 30, _____	Estimated Carryover _____ Current Allocation _____ Total Funds Available \$ -
---	--

COOPERATIVE EXTENSION WORK BUDGET BY OBJECT CLASSIFICATION

EFNEP Funding	Personnel			Additional Expenses				Carryover	Total	
	FTE	Salary	Fringe	Travel	Equipment	Supplies	Other			
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<i>Paraprofessional</i>									\$ -	#DIV
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TOTAL DIRECT COSTS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
									#DIV/0!	% of Total Funds Available
Other Sources of Funding (university, county, non-tax, etc.)										that will remain Carryover
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
TOTAL OTHER FUNDS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALL FUNDING	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Approved:		
	<i>(Director or Administrator, State Extension Service)</i>	<i>(Date)</i>



EFNEP Budget Justification

- Aligns with EFNEP Excel Budget Sheet
 - \$ amounts match
 - Calculations are clear
- Expenses are:
 - Reasonable, Allowable, and Necessary
 - Broken Down by Staff Type
 - Proportionate to Amount used by EFNEP
 - Sufficiently Explained
- Includes travel funds for National Conference



1. Time EP Budget Justification: Example – Salaries/Benefits

SALARIES & BENEFITS	
<p>A. Professional Staff (0.40 FTE)</p> <p>The Nutrition Coordinator will spend 0.40 FTE managing, training and coordinating activities for staff and volunteers. Her responsibilities will include all levels of supervision and support for the paraprofessional staff's outreach efforts. Also, she will develop materials, make presentations; and provide assistance in report and grant writing. (Total = \$18,000 salary and \$9,000 benefits (33% fringe benefits))</p>	<p>Salary \$18,000 Fringe \$9,000 Total \$27,000</p>
<p>B. Paraprofessional Staff (2 FTE)</p> <p>Extension Assistants – 2 FTEs will be responsible for the following: 1) finding and teaching adult participants; 2) teaching school-aged children, especially elementary-aged children; 3) using appropriate state identified materials; 3) participating in all scheduled trainings; 4) providing data needed for WebNEERS; and 5) developing and maintaining partnerships with various departments and organizations in order to successfully administer the program. (Total = \$50,692 salaries and \$25,308 benefits (33% fringe benefits))</p>	<p>Salary \$50,692 Fringe \$25,308 Total \$76,000</p>
<p>C. Student Wages (0.50 FTE)</p> <p>One (1) student (0.50 FTE) will provide secretarial assistance and enter data for our two offices. (Total = \$5,500 wages).</p>	<p>Salary \$5,500 Fringe \$0 Total \$5,500</p>



1. Time EP Budget Justification: 2. Responsibility Salaries/Benefits

SALARIES & BENEFITS	
<p>A. Professional Staff (0.40 FTE)</p> <p>The Nutrition Coordinator will spend 0.40 FTE managing, training and coordinating activities for staff and volunteers. Her responsibilities will include all levels of supervision and support for the paraprofessional staff's outreach efforts. Also, she will develop materials, make presentations; and provide assistance in report and grant writing. (Total = \$18,000 salary and \$9,000 benefits (33% fringe benefits))</p>	<p>Salary \$18,000 Fringe \$9,000 Total \$27,000</p>
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1. Time EP Budget Justification:

2. Responsibility Salaries/Benefits

3. Salary/Wages and Fringe/Benefits

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Fringe \$9,000
Total \$27,000

Salary \$50,692
Fringe \$25,308
Total \$76,000

Salary \$5,500
Fringe \$0
Total \$5,500



1. Time EP Budget Justification:

2. Responsibility Salaries/Benefits

3. Salary/Wages and Fringe/Benefits

4. Details match Excel budget

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Fringe \$9,000
Total \$27,000

Salary \$50,692
Fringe \$25,308
Total \$76,000

Salary \$5,500
Fringe \$0
Total \$5,500



1. Time :P Budget Justification: Example – Salaries/Fringe

A total of 11.9 FTE's account for the professionals in the state office who coordinate the program at the state level and for those in the field who coordinate the program. Extension agents in the field supervise and monitor the EFNEP paraprofessionals (36 FTE's) who deliver the program. In addition, clerical staff (2 FTE's) support the program with data entry and client tracking. Technical personnel at the state level support curriculum revision, software maintenance, data collection, report development and distribution at the state level and among the field faculty.

- Professional salary makes up \$534,099 while fringe is \$356,066 for a total of \$890,165.
- Paraprofessional salary makes up \$924,806 while fringe is \$616,535 for a total of \$1,541,341.
- Clerical secretarial salary is \$110,933, while fringe is \$74,000 for a total of \$184,933.



1. Time :P Budget Justification: 2. Responsibility Salaries/Fringe

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1. Time :P Budget Justification:

2. Responsibility Salaries/Fringe

3. Salary/Wages and Fringe/Benefits

A total of 11.9 FTE's account for the professionals in the state office who coordinate the program at the state level and for those in the field who coordinate the program. Extension agents in the field supervise and monitor the EFNEP paraprofessionals (36 FTE's) who deliver the program. In addition, clerical staff (2 FTE's) support the program with data entry and client tracking. Technical personnel at the state level support curriculum revision, software maintenance, data collection, report development and distribution at the state level and among the field faculty.

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1. Time :P Budget Justification:

2. Responsibility Salaries/Fringe

3. Salary/Wages and Fringe/Benefits

4. Details match Excel budget

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1. What? P Budget Justification: Example – Travel

Travel (\$5,280.00)

The travel funds will be used for **professional** local travel (\$900) and to attend and participate in the annual Expanded Food and Nutrition Education Conference to be held in Washington, DC (\$600); **paraprofessional staff** to deliver nutrition education workshops which include local travel and parking fees (\$3,780). The local travel is calculated at 2.1 FTE @ \$150.00 x 12 = \$3,780.00 based upon actual local travel established in FY'2011.



1. What? P Budget Justification:

2. Why? Example – Travel

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1. What? P Budget Justification:

2. Why? Example – Travel

3. How much?

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4. Details match Excel budget

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1. What? P Budget Justification: Example – Travel

The budget supports funding for travel expenses as follows:

- Professional staff: \$51,000
 - \$7,840 for out of state conferences such as National EFNEP Coordinators Nutrition Conference and EFNEP Multi-state Conferences. This amount includes hotel, transportation, and per diem costs.
 - \$5,640 for in-state, in-service trainings. This amount includes hotel, mileage, and per diem costs.
 - \$37,520 for mileage for travel related to oversight and delivery of EFNEP programs.
- Paraprofessional staff: \$48,000
 - \$7,360 for in-state, in-service trainings. This amount includes hotel, mileage, and per diem costs.
 - \$40,640 for mileage related to delivery of EFNEP programs.
- Clerical staff: \$3,000
 - \$2,000 for in-state, in-service trainings. This amount includes hotel, mileage, and per diem costs.
 - \$1,000 for mileage related to EFNEP programs.

Miles are reimbursed at a rate of .565 cents per mile. The in-state travel is to conduct educational programs to EFNEP children, youth and adults; and, to attend training sessions, advisory committee meetings and program planning meetings.



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3. How much?

4. Details match Excel budget

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Miles are reimbursed at a rate of .565 cents per mile. The in-state travel is to conduct educational programs to EFNEP children, youth and adults; and, to attend training sessions, advisory committee meetings and program planning meetings.



1. Types of Supplies Justification: Example – Supplies

This category includes small kitchen equipment, food supplies for classes, office supplies (paper, etc.), computer supplies, curricula, educational supplies, office phone, cell phone, copying costs, postage and professional services (for conference speakers). Marketing materials and furniture will not be purchased.

- Professional expenses in this category total \$1,850, broken down as follows: \$750 copying, \$400 office supplies, \$400 speaker costs, \$200 office phone, \$100 cell phone.
- Paraprofessional expenses total \$40,000, broken down as follows: \$25,000 food supplies for food preparation activities, \$9,000 educational supplies, \$5,000 copying, \$1,000 small kitchen equipment.
- Clerical expenses total \$1,000, broken down as follows: \$500 office phone, \$400 office supplies, \$100 postage.



1. Types of Supplies

2. Cost by Role

Justification:

Example – Supplies

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1. Types of Supplies

2. Cost by Role

3. Explanation of Large or Uncommon Expenses

Justification: Supplies

Food supplies for classes, office supplies (paper, etc.), computer supplies, curricula, educational supplies, office phone, cell phone, copying costs, postage and professional services (for conference speakers). Marketing materials and furniture will not be purchased.

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1. Types of Supplies

2. Cost by Role

3. Explanation of Large or Uncommon Expenses

4. Details match Excel budget

Justification:

Supplies

Food supplies for classes, agricultural educational and professional and furniture will

not be purchased.

- Professional expenses in this category total \$1,850, broken down as follows: \$750 copying, \$400 office supplies, \$400 speaker costs, \$200 office phone, \$100 cell phone.
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1. Types of Supplies Justification: Example – Supplies

Other Expenses – \$66,649

These expenses include:

- General operating supplies - Professionals (\$3,868), Paraprofessionals (\$24,230) and Clerical (\$501) = Total \$28,599
- Telecom - Professionals (\$966), Paraprofessionals (\$3,675) and Clerical (\$665) = Total \$5,306
- Instructional supplies Professionals (\$7,004) and Paraprofessionals (\$25,740) = Total \$32,744



1. Types of Supplies

2. Cost by Role

Justification:

Example – Supplies

Other Expenses – \$66,649

These expenses include:

- General operating supplies - Professionals (\$3,868), Paraprofessionals (\$24,230) and Clerical (\$501) = Total \$28,599
- Telecom - Professionals (\$966), Paraprofessionals (\$3,675) and Clerical (\$665) = Total \$5,306
- Instructional supplies Professionals (\$7,004) and Paraprofessionals (\$25,740) = Total \$32,744



1. Types of Supplies

2. Cost by Role

3. Explanation of Large or
Uncommon Expenses

Justification:

Supplies

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Justification:

Supplies



1. Types of Supplies Justification: Example – Other Expenses

This category includes computers to be used for WebNEERS data entry and other EFNEP-related purposes. Marketing materials and furniture will not be purchased.

- Professional expenses total = \$1,000
 - repair or replace broken down computers: \$1,000
- Paraprofessional expenses total = \$0
- Clerical expenses total = \$0



1. Types of Supplies

2. Cost by Role

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1. Types of Supplies

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3. Explanation of Large or Uncommon Expenses

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1. Types of Supplies

2. Cost by Role

3. Explanation of Large or
Uncommon Expenses

4. Details match Excel budget

Justification:
Other Expenses

to be used for
EFNEP-related
furniture will

- Professional expenses total = \$1,000
 - repair or replace broken down computers: \$1,000
- Paraprofessional expenses total = \$0
- Clerical expenses total = \$0



1. **Types of Supplies** Justification:

Example – Other Expenses

Other Expenses – \$5,297

These expenses include:

- Computers - \$0
- Off-site facility rental - Professionals (\$1,994), Paraprofessionals (\$2,746) and Clerical (\$557); Total = \$5,297



1. Types of Supplies

2. Cost by Role

Justification:
Other Expenses

Other Expenses – \$5,297

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2. Cost by Role

3. Explanation of Large or
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1. Types of Supplies

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- Computers - \$0
- Off-site facility rental - Professionals (\$1,994), Paraprofessionals (\$2,746) and Clerical (\$557); Total = \$5,297

Justification:
Other Expenses



EFNEP Budget Justification: Carryover Remaining

- Total planned expenses should include both carryover and current allocation: e.g. current estimated carryover funds should be factored into your overall budget sheet and budget justification.
- Previous year(s) funding should be used FIRST – before spending the current allocation.
- **NEW!** Remaining Carryover funds are now reported only in carryover column of budget sheet, and NOT in any of the other columns.



EFNEP Budget Justification: Carryover Remaining

- Carryover column represents projected carryover. Dollars that will remain beyond what is planned to be spent in the budget for the budgeted fiscal year.

$$\underline{J17 = (J14+J15+J16)}$$

- How to determine projected percent carryover into the next fiscal year from budget sheet cells – it has already been calculated for you 😊

$$\underline{J17/K6*100 = J18}$$



EFNEP Budget Justification: Carryover

- Level of justification needed depends on percent of allocation that will remain carryover – once other costs have been determined for the year.

– **Level 1:** 100% or less carryover

– **Level 2:** 101-150% carryover

– **Level 3:** 151% or more carryover



EFNEP Budget Justification: Carryover – **Level 1**

- If you are setting aside less than 100% of your current allocation as carryover you will need to:
 1. Indicate the reason for your carryover – such as having intentional carryover to keep the program functioning in the event of a delay in receiving Federal funds; and
 2. Provide dollar figures in the professional, paraprofessional, and clerical lines that are proportionate to the current year's funding.

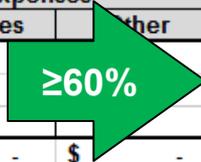
At least 60% of funds must be used to support paraprofessionals –
 Both anticipated costs and **projected carryover**

COOPERATIVE EXTENSION WORK SUMMARY BUDGET STATEMENT
 Expanded Food and Nutrition Education Program (EFNEP)

State/Territory: _____ Estimated Carryover _____
 Institution: _____ Current Allocation _____
 Fiscal Year Ending: September 30, _____ Total Funds Available \$ -

COOPERATIVE EXTENSION WORK BUDGET BY OBJECT CLASSIFICATION

EFNEP Funding	Personnel			Additional Expenses				Carryover	Total	
	FTE	Salary	Fringe	Travel	Equipment	Supplies	Other			
Professional									\$ -	Data in
Paraprofessional									\$ -	#DIV
Clerical & Secretarial									\$ -	
TOTAL DIRECT COSTS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
									#DIV/0!	% of Total Funds Available
Other Sources of Funding (university, county, non-tax, etc.)									that will remain Carryover	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
TOTAL OTHER FUNDS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALL FUNDING	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



Approved: _____ (Date) _____
 (Director or Administrator, State Extension Service)



EFNEP Budget Justification: Carryover – Level 2

- If you are setting aside between 101 and 150% of your current allocation as carryover you will need to:
 1. Provide sufficient detail to show how and when you plan to spend these funds to increase program capacity, and/or conduct appropriate short-term activities, such as the number of additional staff that will be hired, additional travel costs to new sites, additional program expenses, and/or development of new strategies and resources using these funds.



EFNEP Budget Justification: Carryover – Level 2

- If you are setting aside between 101 and 150% of your current allocation as carryover you will need to:
 2. Provide dollar figures in the professional, paraprofessional, and clerical lines that maintain at least 60% of funding directed toward paraprofessionals and their support.

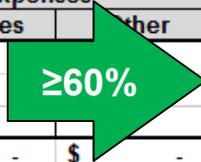
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									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
									\$ -	
TOTAL OTHER FUNDS	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALL FUNDING	0.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



Approved: _____
 (Director or Administrator, State Extension Service)

 (Date)



EFNEP Budget Justification: Carryover – Level 3

- If you are setting aside more than 150% of your current allocation as carryover you will need to:
 1. Provide the National EFNEP Office with a carryover spend-down plan that explains why funds are being carried over, how long you expect to carry them over and details as to how you plan to spend them down in subsequent years. The National Office can work with you outside of WebNEERS to assure that you have an approvable spend-down plan prior to submitting your budget sheet and budget justification in WebNEERS.



EFNEP Budget Justification: Carryover – Level 3

- If you are setting aside more than 150% of your current allocation as carryover you will need to:
 2. This approved spend-down plan needs to be included as part of your carryover justification and uploaded in WebNEERS.



EFNEP Carryover Justification

WebNEERS

Help | WebNEERS Manuals | efneconf@gmail.com (Institute User) | 29:49 | Logout

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Federal Test Institute 2017

Create Budget Documents

BUDGET SHEET | **BUDGET JUSTIFICATIONS**

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Options	Filename	Date Created
	budget sheet.pdf	11/29/2016

SHOWING 1 TO 1 OF 1 ENTRIES

**username and password required*



EFNEP Budget Justification: Carryover – Level 3

- If you are setting aside more than 150% of your current allocation as carryover you will need to:
 3. Provide dollar figures in the professional, paraprofessional, and clerical lines that maintain at least 60% of funding directed toward paraprofessionals and their support.

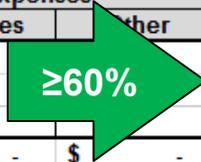
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 Expanded Food and Nutrition Education Program (EFNEP)

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 (Date)



United States
Department of
Agriculture

National Institute
of Food
and Agriculture

Additional Resources

Budget & Budget Justification Instructions Available:

www.nifa.usda.gov/webneers

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