Audits & Fiscal Responsibility Handout
Fall 2024

NYSED Information

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Documents Required for Audits of District or CBO Grant Programs

Below is a list of the typical back up documenta on auditors may request depending on the grant expense they arereviewing. It is not an exhaus ve list and addi onal documenta on may be requested during an audit review.

Personal Services and Fringe Benefits:

- Payroll registers and mecards/sheets
- Over me authoriza on forms
- Over me worked forms.
- Proof of a t endance at trainings - sign-in sheets or any other authorized method of documen ng individuals par cipa ng in the training
- Contractual agB Ƹ t uals ʊ ð ⊥ tua vD
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- 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 q

Allowable Costs	Unallowable Costs
Space for drawing!	Incen ves of any kind Incen ves may include, but are not limited to, par cipa on t-shirts, ckets to movies or shows, gi cer ficates, trophies, ribbons, medals, food items, field trips o ered only to students achieving at a par cular level (e.g., perfect a t endance or high honors trips), or any gi intended to increase par cipa on in the 21st CCLC program. These items should not be charged to grants because they are not reasonable and necessary for the proper admin stra oh m MgztDžicta,ůU TřRĪ t m ŏ akis

Budget Forms Ac vity

Direc ons: Using the following FS10 informa on, calculate the indirect cost and fill out the composite budget.

Salaries for Professional Sta (Code 15)

Specific Posi on Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Execu ve Director	0.05	$120,000	$6,000
Program Director	1.0	$50,000	$50,000
Site Coordinators (2)	1.0	$40,000	$80,000
Educa on 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 Sta (Code 16)

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

Purchased Services (Code 40)

Descrip on of Item	Provider of Services	Calcula on of Cost	Proposed Expenditure
Evalua on	ABC Consul ng Services	6% of total award	$72,000
A er school programming	Boys & Girls Club	572 st ņ я 72	

Travel Expenses (Code 46)

Posi on of Traveler	Des na on and Purpose	Calcula on of Cost	Proposed Expenditure
21st CCLC Project Manager, Fiscal Manager, and 1 sta (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 Sta	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

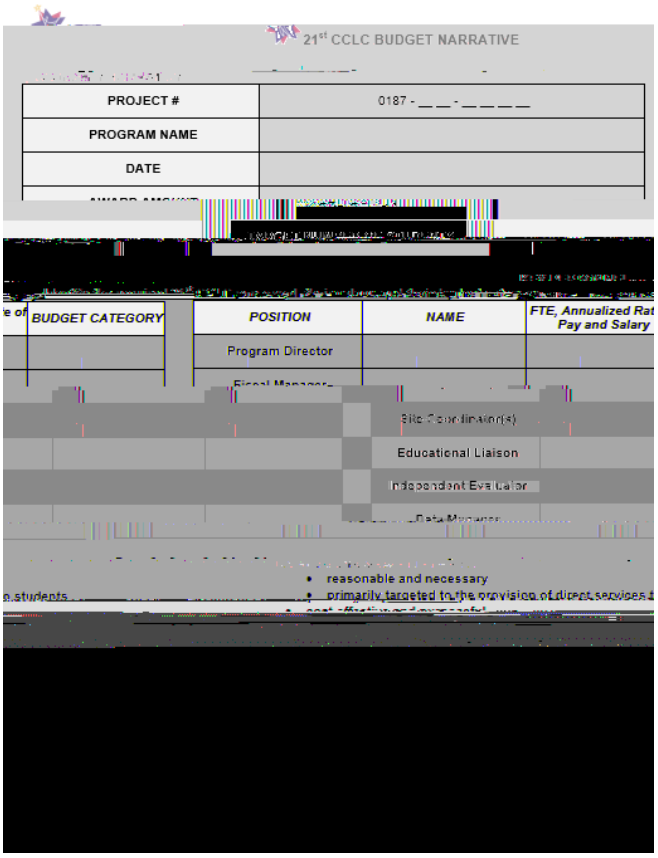
Indirect Cost (Code 90)

Indirect Cost
A. Modified Direct Cost Base

Prac ce Composite Budget

Applicant Name:

FS10-A	**Budget Narra ve**



21st CCLC BUDGET NARRATIVE

PROJECT #	0187 - __ __ - __ __ __ __
PROGRAM NAME	
DATE	

BUDGET CATEGORY	POSITION	NAME	FTE, Annualized Rat Pay and Salary
	Program Director		
	Educational Liaison		
	Independent Evaluator		

- reasonable and necessary
- primarily targeted to the provision of direct services