



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



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# WebNEERS Training: EFNEP Budget & Budget Justification Training

**Stephanie M. Blake**, Program Coordinator, EFNEP



# 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



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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



# 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 the navigation bar, there 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, there is a search bar labeled "SEARCH:" and a "SHOW All ENTRIES" dropdown menu. 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	Salaries		Additional Expenses			Total Amount
	FTE	Amount	Travel	Equipment	Other Expenses	
<i>Professional</i>						\$ -
<i>Paraprofessional/Technical</i>						\$ -
<i>Clerical &amp; Secretarial</i>						\$ -
<b>TOTAL</b>	<b>0.0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Sources of Funding (university, county, non-tax, etc.)</b>						
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
<b>TOTAL OTHER FUNDS</b>	<b>0.0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDING</b>	<b>0.0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Approved: \_\_\_\_\_  
 (Director or Administrator, State Extension Service)

\_\_\_\_\_  
 (Date)

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# EFNEP Budget Justification

- Aligns with EFNEP Excel Budget Sheet
- Expenses are:
  - Allowable
  - Broken Down by Staff Type
  - Proportionate to Amount used by EFNEP
  - Sufficiently Explained
- Includes travel funds for National Conf.



# EFNEP Budget Justification: Example – Salaries/Benefits

<p><b>SALARIES &amp; BENEFITS</b></p>	
<p><b>A. Professional Staff</b></p>	<p><b>27,000</b></p>
<p>The Nutrition Specialist will spend 0.40 FTE managing, training and coordinating activities for staff and volunteers. Her responsibilities will include all levels of support for the paraprofessional staff’s outreach efforts. Also, she will develop materials, make presentations; and provide assistance in report and grant writing. (Total includes 33% fringe benefits.)</p>	
<p><b>B. Paraprofessional Staff</b></p>	<p><b>76,000</b></p>
<p>Extension Assistants – 2 FTEs will be responsible for increasing the following: 1) public access to culturally sensitive nutrition education materials; 2) nutrition education among school aged children, especially elementary-aged children; 3) public awareness about the relationship between lifestyle and nutrition habits to the development of various diseases; 4) the number of trained personnel that are able to deliver nutrition, lifestyle, and behavior change information to the community; and 5) developing and maintaining partnerships with various departments and organizations in order to successfully administer the program. (Total includes 33% fringe benefits.)</p>	
<p><b>C. Student Wages</b></p>	<p><b>5,500</b></p>
<p>One (1) student (.50 FTE) will provide secretarial assistance for our two offices.</p>	



# EFNEP Budget Justification: Example – Salaries/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.

- 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.



# EFNEP 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, National Nutrition conference and EFNEP Multi-state Conferences. This amount includes hotel costs, transportation and per diem.
  - \$5,640 for in state, in service trainings. This amount includes hotel costs, mileage and subsistence 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 costs, mileage and subsistence 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 included hotel costs, mileage and subsistence 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.



# EFNEP 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 delivery 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.



# EFNEP Budget Justification: Example – Other Expenses

This category includes computers to be used for WebNEERS data entry and other EFNEP-related purposes, printers, 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 \$2,850, broken down as follows: \$1,000 computers, \$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.



# EFNEP Budget Justification: Example – Other Expenses

## Other Expenses – \$261,298

### **These expenses include:**

- General operating supplies - Professionals (\$3,868), Paraprofessionals (\$24,230) and Clerical (\$501) \$28,599
- Computers - \$0
- Telecom - Professionals (\$966), Paraprofessionals (\$3,675) and Clerical (\$665) - \$5,306
- Instructional supplies Professionals (\$7,004) and Paraprofessionals (\$25,740) - \$32,744
- Off-site facility rental - Professionals (\$1,994), Paraprofessionals (\$2,746) and Clerical (\$557) - \$5,297
- Carryover Professionals (\$29,680), Paraprofessionals (\$147,430) and Clerical (\$12,242) - \$189,352