

Scenario 1 – Sample Budget

Instructions: Review the example and answer the questions below.

1. What items are not allowed in this budget? (word cloud)
2. Where would you obtain this information? (open ended)
3. What is the actual indirect cost rate (IDR)? (multiple choice/quiz)
 - a. 10%
 - b. 8.5%
 - c. 28.56%
4. How can the intermediary correct the budget? (open ended)
5. What other errors do you see in this form? (open ended)

123 National Intermediary

FY 2017-18 HUD Housing Counseling Budget | October 1, 2017 THROUGH September 30, 2018

SALARIES AND FRINGE

Employee Salaries	Title	Salary Calculations	TOTAL
Jane Doe	Program Manager	\$4649.60x12x20%	\$11,159.04
Joe Blow	Grant Administrator	2950.50x12x60%	\$21,243.60
Lilly White	Housing Counselor	3133.00x12x15%	\$5,640.75
Susie Que	Housing Counselor	3200.00x12x15%	\$5,760.00
Sally Jane	Paralegal	3345.60x12x10%	\$4,014.72

\$47,818.11

Fringe Benefits:

Total Salaries X Payroll Taxes, Ins, WrkCmp		47820.21X35%	\$16,736.34
TOTAL SALARIES AND FRINGE			\$64,554.45

ADMINISTRATION (NON-PERSONNEL):

Capacity Building			\$18,000.00
Training			\$13,000.00
Travel			\$1,500.00
Rent/ Utilities			\$2,200.00
Supplies			\$1,850.00
Postage			\$500.00
Telephone/ Answering Service			\$2,000.00
Equipment			\$1,900.00
Maintenance			\$675.00
Insurance			\$1,500.00
Indirect Expenses (28.56%)			\$15,650.00
TOTAL NON-PERSONNEL ADMINISTRATION COSTS			\$58,775.00

NETWORK HOUSING COUNSELING SUB-GRANTEES:

Agency	Counseling Activities	IDR (10% or NICRA)	Total Sub-Grantee Allocation
123 Sub-grantee	\$33,000.00	\$3,300.00	\$36,300.00
456 Sub-grantee	\$87,000.00	\$8,700.00	\$95,700.00
789 Sub-grantee	\$15,750.00	\$1,575.00	\$17,325.00
1011 Sub-grantee	\$5,600.00	\$560.00	\$6,160.00
1213 Sub-grantee	\$98,000.00	\$9,800.00	\$107,800.00
1415 Sub-grantee	\$18,750.00	\$1,875.00	\$20,625.00
1617 Sub-grantee	\$27,500.00	\$2,750.00	\$30,250.00
1819 Sub-grantee	\$38,000.00	\$3,800.00	\$41,800.00
2021 Sub-grantee	\$56,770.00	\$5,677.00	\$62,447.00
2223 Sub-grantee	\$88,000.00	\$8,800.00	\$96,800.00
2425 Sub-grantee	\$41,000.00	\$4,100.00	\$45,100.00
2627 Sub-grantee	\$38,375.00	\$3,837.50	\$42,212.50
2829 Sub-grantee	\$13,500.00	\$1,350.00	\$14,850.00
3031 Sub-grantee	\$9,800.00	\$980.00	\$10,780.00
TOTALS	\$571,045.00	\$57,104.50	\$628,149.50

TOTAL ADMINISTRATION (PERSONNEL & NON-PERSONNEL)	\$64,554.45
TOTAL HOUSING COUNSELING ACTIVITIES	\$628,149.50
GRAND TOTAL	\$692,703.95

Rumpel Stiltskin, President/ CEO

 Date

123 National Intermediary

123 Nowhere Street

Any City, Any State 12345

555-123-4567

rstiltskin@ni.org

Scenario 2 – Sample Voucher

Instructions: Review the following items and identify the errors.

eLOCCS

CHC Comprehensive Housing
Counseling

Payment Voucher

**U.S. Department of Housing
and Urban Development**

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

HUD implemented the Line of Credit Control System (eLOCCS) to process requests for payments to grantees. Grant recipients should fill out a voucher form for the applicable HUD program with all the necessary information prior to the drawdown process. This information is required to obtain benefits under the U.S. Housing Act of 1937, as amended. The information requested does not lend itself to confidentiality.

1. Voucher Number 06600148954	2. LOCCS Pgrm Area CHC	3.	4.
5. Voice Response Number n/a	6. Grantee Organization 123 NATIONAL INTERMEDIARY		
8. Grant or Project Number HC18009944	6a. Grantee Organization TIN 46-2345678		

Budget Line Item	Name	Voucher Amount
9500	Counseling Services	171,679.83
Total:		171,679.83

I certify the data reported and funds requested on this voucher are correct and the amount requested is not in excess of immediate disbursement needs for this program. In the event the funds provided become more than necessary, such excess will be promptly returned as directed by HUD.

11. Name & Phone Number of Person completing this form Jane Doe 555-123-4567	12. Name & Title of Authorized Signatory <i>Rumpel Stiltskin</i>	14. Date of Request 05-09-2019
	13. Signature <i>Rumpel Stiltskin</i>	

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Form HUD-50080-CHC-a (4/2000)

QUARTERLY REPORT: Total Expenditure Summary

SUB-GRANTEE: 123 NATIONAL INTERMEDIARY
 Period Covered: FY19 Quarter 2-HC18009944

Summarizes all grant expenditures for the appropriate reporting period (s) listed below.

Grant Application Detailed Budget	U.S. Department of Housing and Urban Development									Functional Categories			OMB Approval No. 2501-0017 (exp. 03/31/2011)		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Year 1:	Year 2:	Year 3:	All Years:		
Name of Project/Activity:	HUD Share	Applicant Match	Other HUD Funds	Other Fed Share	State Share	Local/Tribal Share	Other	Program Income	Total						
123 NATIONAL INTERMEDIARY - CHC Counseling															
a. Personnel (Direct Labor)	\$ 71,326.57	\$ 35,467.75							\$ 106,794.32						
b. Fringe Benefits	\$ 38,406.62	\$ 7,093.55							\$ 45,500.17						
c. Travel									\$ -						
e. Training									\$ -						
f. Supplies									\$ -						
1. Audits		\$ 875.00							\$ -						
3. Rent	\$ 280.00								\$ -						
4. Depreciation	\$ 55.00								\$ -						
5. Dues	\$ 108.00								\$ -						
6. Equip Maintenance		\$ 1,867.20							\$ -						
8. Telephone		\$ 99.00							\$ -						
9. Postage									\$ -						
10. Misc.: Fees/ Subscriptions		\$ 208.00							\$ -						
Other Total: As itemized above	\$ 12,500.00								\$ 12,500.00						
i. Subtotal of Direct Costs	\$ 122,676.19	\$ 45,610.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,794.49						
j. Indirect Costs (% Approved Indirect Cost Rate: %)	\$ 21,946.64	\$ 277.80							\$ 22,224.44						
Grand Total (Year:):	\$ 144,622.83	\$ 45,888.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,511.13						
Grand Total (All Years):	\$ 144,622.83	\$ 45,888.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,511.13						

Allocation Table

		Original Award Amt	Jan-April 2018	April-June 2018	July-Sept 2018	40% Oct-Dec 2018	60% Jan-Mar 2019	80% April-June 2019	100% July-Sept 2019	Total PAID Cumulative
	123 NATIONAL INTERMEDIARY									
1	123 Sub-grantee	\$33,000.00		\$ -	\$ 7,299.74	\$ 5,064.52	\$ 10,189.15			\$ 22,553.41
2	456 Sub-grantee	\$87,000.00		\$ -	\$ 13,534.23	\$ 19,628.48	\$ 17,046.46			\$ 50,209.17
3	789 Sub-grantee	\$15,750.00		\$ -	\$ 4,205.61	\$ 3,846.91	\$ 2,987.66			\$ 11,040.18
4	1011 Sub-grantee	\$5,600.00		\$ -	\$ 1,210.79	\$ 1,429.22	\$ 1,015.15			\$ 3,655.16
5	1213 Sub-grantee	\$98,000.00		\$ -	\$ 15,650.81	\$ 14,785.89	\$ 14,440.12			\$ 44,876.82
6	1415 Sub-grantee	\$18,750.00		\$ -	\$ 3,387.64	\$ 4,456.77	\$ 4,180.80			\$ 12,025.21
7	1617 Sub-grantee	\$27,500.00		\$ -	\$ 6,859.42	\$ 7,788.12	\$ 5,675.88			\$ 20,323.42
8	1819 Sub-grantee	\$38,000.00		\$ -	\$ 8,541.20	\$ 7,775.75	\$ 8,800.12			\$ 25,117.07
9	2021 Sub-grantee	\$56,770.00		\$ -	\$ 13,659.09	\$ 11,545.41	\$ 11,096.10			\$ 36,300.60
10	2223 Sub-grantee	\$88,000.00		\$ -	\$ 10,158.15	\$ 12,789.13	\$ 10,572.52			\$ 33,519.80
11	2425 Sub-grantee	\$41,000.00		\$ -	\$ 9,898.75	\$ 8,788.99	\$ 10,997.44			\$ 29,685.18
12	2627 Sub-grantee	\$38,375.00		\$ -	\$ 10,433.27	\$ 9,191.77	\$ 8,866.55			\$ 28,491.59
13	2829 Sub-grantee	\$13,500.00		\$ -	\$ 2,899.77	\$ 3,300.50	\$ 1,576.59			\$ 7,776.86
14	3031 Sub-grantee	\$9,800.00		\$ -	\$ 2,853.33	\$ 1,444.50	\$ 2,288.65			\$ 6,586.48
	Grant Total	\$ 571,045.00			\$ 110,591.80	\$ 111,835.96	\$ 109,733.19			\$ 332,160.95
	123 NI Admin. Fee	114,209.00			\$ 22,118.36	\$ 22,367.19	\$ 21,946.64	\$ -	\$ -	\$ 66,432.19
	Capacity Building	18,000.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Amount Billed	\$ 703,254.00			\$ 132,710.16	\$ 134,203.15	\$ 131,679.83	\$ -	\$ -	\$ 398,593.14