

# Financial Template Instructions

## A. Proposal

- Provide the **proposed budget** for income and expenses for each program.
- Organizations are permitted to submit several program budgets in one workbook. Organizations will want to begin by completing proposed course budgets so they can provide details related to the course budget in the Proposal in Section #8. A proposed course budget template is included in this workbook.

**Note:** *Organizations who do not provide sufficient information for the proposal review committee to determine the reasonableness of their request leave it up to the proposal reviewers to determine the amount of funding recommended for allocation.*

## B. Eligible Income

- Include all of the income used to fund your program from each of the sources listed.
- In-kind contributions are non-cash contributions used to fund your program (e.g. rent covered by another program, and supplies that were donated).

### Registration Fees

- Learners who can afford to pay must pay fees. Grant funds can only be used to reduce fees for learners that demonstrate a financial need. Funded organizations must collect fees that cover partial costs, all costs, or generate revenue above delivery costs, for all programs and services with the exception of volunteer tutoring and family literacy.

## C. Expenses

### Eligible Expenses

ECALA funding can be used for the following:

- 1) **Operations:** Expenses related to the operation of the office, such as rent, wages/salaries, supplies, insurance, and intern. This amount cannot exceed 20% of the program subtotal.
- 2) **Program delivery:** Expenses related to the delivery of learning opportunities within your program request using the categories noted. In the event that you need to include a category not listed, ensure you explain this request in the Proposal. Honoraria mostly relates to Indigenous programs are expected to have Elder involvement, however, other agencies may pay an honoraria for guest speakers as part of the program. Human Resource costs details must be provided in the Human Resources section.
- 3) **Participant Supports:** Expenses related to reducing barriers for learners to access programs and services such as transportation, child care, snacks and furniture or fixtures that are easily movable.
- 4) **Professional Development:** Expenses related to training and professional development opportunities for staff who support the program. Volunteers can also be considered in this category if the program includes volunteer tutoring or facilitators.

### Ineligible Expenses

ECALA funding cannot be used for the following:

- 1) **Other Learning Opportunities:** Any costs for learning opportunities outside of the Guidelines will not be considered.

- 2) **Capital:** Expenditures that must be amortized and are considered capital based on your organization policies cannot be included in your program budget or actuals.
- 3) **Professional Development:** Professional development expenses related to opportunities outside of Alberta cannot be included in the Budget or Actuals.
- 4) **Program Promotion:** Expenses which are not direct costs of program delivery cannot be included in the budget or actuals (e.g. full cost of website or advertisement cost for flyer noting all organization)
- 5) **Grant dollars** cannot be put in a reserve fund or deferred to a date later than June 30th each year.
- 6) **Grant funds** cannot be used for loan fees, debt principal payments, deficit funding, and fundraising.

## **D. Final Report**

- Your **actual program budget** for income and expenses at the end of the funding year will be reported using the Program Financial 2019/2020 Actual Template provided within this workbook.
- The new workbook allows you to compare your budget to your actuals at the final reporting stage.

## **E. Before Handing in Your Financial Templates**

- 1) Check that the total income match the total expenses
- 2) Check that the total in-kind income matches the total in-kind expense
- 3) Check that the total ECALA income matches the total ECALA expense
- 4) If you added lines to the template ensure the formulas are still correct
- 5) Ensure you have completed the Human Resources section and that the information provided matches what you have listed in your proposal
- 6) Check to see that the budget expenses are supported by the narrative you outline for your program in the Proposal

## **F. Financial Requirements**

All organizations receiving ECALA funding must:

- 1) Ensure the grant allocation is accounted for separately from other funds received. Records of accounts, income and expenses, and other related documents must be retained for five years after the conclusion of the grant.
- 2) Financial Statements must be provided, preferably audited annual financial statements signed by the Board Chair and Treasurer. Small organizations can provide current annual financial statements (e.g. Statement of Operations & Statement of Financial Position) signed by the Board Chair and Treasurer.
- 3) Organizations must submit a request in writing to ECALA to transfer funding from one expense category to another.
- 4) Organizations must return unexpended grant dollars which have been advanced to them with their Final Report submission.

**If you have any questions about using the financial template, please email [info@ecala.org](mailto:info@ecala.org) or call 780-415-5520**

# Program Financial Template 2019/20

## PROPOSED

Organization: \_\_\_\_\_

Program: \_\_\_\_\_

### Program Income

	TOTAL	EXPLANATION
ECALA Funding		
Registration Fees (# participants x fee)		
In-Kind Contributions		
Donations		
Other Income: Specify Funder		

Total Income \$ -

### Program Expenses

	ECALA	IN-KIND	DONATIONS	OTHER	TOTAL	CALCULATIONS
<b>Human Resources</b>						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
Volunteer Coordinator						
<b>Program Delivery</b>						
Honoraria						
Facility/Classroom Rent						
Classroom Learning Resources						
Supplies/Photocopying						
Program/Project Promotion						
Volunteer Support and Recognition						
<b>Participant Supports</b>						
Input other expenses not noted above						
Child Care						
Program Food/Snacks						
Furniture & Fixtures						
[Insert expense]						
[Insert expense]						
[Insert expense]						
[Insert expense]						
<b>Professional Development</b>						
[Insert expense]						
Subtotal:						
<b>Operations (20% max)</b>						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	

### Volunteer Information

	# Volunteers	# hrs Instruction

# Program Financial Template 2019/20

## ACTUAL

Organization: \_\_\_\_\_

Program: \_\_\_\_\_

### Program Income

	TOTAL	EXPLANATION
ECALA Funding		
Registration Fees (# participants x fee)		
In-Kind Contributions		
Donations		
Other Income: Specify Funder		

Total Income \$ -

### Program Expenses

	ECALA	IN-KIND	DONATIONS	OTHER	TOTAL	CALCULATIONS
<b>Human Resources</b>						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
Volunteer Coordinator						
<b>Program Delivery</b>						
Honoraria						
Facility/Classroom Rent						
Classroom Learning Resources						
Supplies/Photocopying						
Program/Project Promotion						
Volunteer Support and Recognition						
<b>Participant Supports</b>						
Input other expenses not noted above						
Child Care						
Program Food/Snacks						
Furniture & Fixtures						
[Insert expense]						
[Insert expense]						
[Insert expense]						
[Insert expense]						
<b>Professional Development</b>						
[Insert expense]						
Subtotal:						
<b>Operations (20% max)</b>						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Volunteer Information

	# Volunteers	# hrs Instruction

# Course Financial Template 2019/20

## PROPOSED

Organization: \_\_\_\_\_

Course: \_\_\_\_\_

### Program Income

	TOTAL	EXPLANATION
ECALA Funding		
Registration Fees (# participants x fee)		
In-Kind Contributions		
Donations		
Other Income: Specify Funder		

Total Income \$ -

### Program Expenses

	ECALA	IN-KIND	DONATIONS	OTHER	TOTAL	CALCULATIONS
<b>Human Resources</b>						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
Volunteer Coordinator						
<b>Program Delivery</b>						
Honoraria						
Facility/Classroom Rent						
Classroom Learning Resources						
Supplies/Photocopying						
Program/Project Promotion						
Volunteer Support and Recognition						
<b>Participant Supports</b>						
Input other expenses not noted above						
Child Care						
Program Food/Snacks						
Furniture & Fixtures						
[Insert expense]						
[Insert expense]						
[Insert expense]						
[Insert expense]						
<b>Professional Development</b>						
[Insert expense]						
Subtotal:						
<b>Operations (20% max)</b>						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	

### Volunteer Information

	# Volunteers	# hrs Instruction

# Course Financial Template 2019/20

## ACTUAL

Organization: \_\_\_\_\_

Course: \_\_\_\_\_

### Program Income

	TOTAL	EXPLANATION
ECALA Funding		
Registration Fees (# participants x fee)		
In-Kind Contributions		
Donations		
Other Income: Specify Funder		

Total Income \$ -

### Program Expenses

	ECALA	IN-KIND	DONATIONS	OTHER	TOTAL	CALCULATIONS
<b>Human Resources</b>						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
[Insert Position Name]						
Volunteer Coordinator						
<b>Program Delivery</b>						
Honoraria						
Facility/Classroom Rent						
Classroom Learning Resources						
Supplies/Photocopying						
Program/Project Promotion						
Volunteer Support and Recognition						
<b>Participant Supports</b>						
Input other expenses not noted above						
Child Care						
Program Food/Snacks						
Furniture & Fixtures						
[Insert expense]						
[Insert expense]						
[Insert expense]						
[Insert expense]						
<b>Professional Development</b>						
[Insert expense]						
Subtotal:						
<b>Operations (20% max)</b>						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	

### Volunteer Information

	# Volunteers	# hrs Instruction