Georgia Department of Community Affairs

Financial Management for AmeriCorps Grants
Session Objectives

- Review The Following Key Elements for Managing an AmeriCorps Grant:
  - Common Audit Findings
  - Regulation and Requirements
  - Financial Management Principles
  - Internal Controls
  - Administrative Costs
  - Documenting Expenditures
  - Financial Reporting and Budgeting
  - Match
Common Audit Findings
Common Audit Findings

- Grantee claimed unallowable fringe benefits, overhead, and G&A costs because it charged rates that exceeded the maximum allowed rates specified in the approved award budgets. Grantee did not obtain the Corporation’s approval of the rate increases.

- Grantee paid invoices from its subcontractor, which included unallowable salary, fringe benefit, and travel costs. Certain salary and fringe benefit costs were unallowable because Sub-grantee did not maintain adequate timekeeping documentation. A portion of the claimed fringe benefit costs were also unallowable because Sub-grantee used budgeted rates that exceeded the rates specified in its Negotiated Indirect Cost Rate Agreements (NICRAs). Certain travel costs were unallowable because certain Sub-grantee employees did not comply with its travel policy.
The Grantee performed little financial monitoring of its sub-grantees cooperative agreements. It did not perform comparisons of actual costs billed to budgeted costs for sub-grantees, nor did it test the billed costs for allowability in accordance with Federal cost principles. Its fiscal monitoring consisted essentially of:

- Reviews of Federal Financial Reports (FFRs)
- Examinations of the rates at which subgrantees spent awarded funds
- Tests comparing drawdowns to FFR expenditures
Student-worker wages charged to the VISTA grant were unsupported and unconfirmed.

Some Grantee staff did not undergo required background checks.

Disallowance of the direct costs questioned in this audit will render certain indirect costs unallowable.

Grantee overstated its enrollment and overdrew the AmeriCorps grant.

Grantee did not adequately monitor program sites.

Finding No. 6 – Inadequate systems for sharing information led VISTA to award a grant immediately after AmeriCorps terminated its relationship with the same grantee.
Common Findings-Continued

- National Sex Offender Public Registry Search Was Not Conducted Until After The Employee/Member Started Working On The Grant
- National Sex Offender Public Registry Search Was Not Conducted Based On The Member’s Current Legal Name
- National Sex Offender Public Registry Search Did Not Include Nationwide Results
- State Criminal Registry Search Was Not Authorized By The Member
- Costs Recorded Incorrectly The Amount Paid Exceeded The Approved Purchase Order Amount
Common Findings-Continued.

- Work Was Performed Prior To Start Of The Grant
- Cost Was Overstated In The General Ledger
- Timesheet Missing The Date That The Employee Signed The Timesheet
Common Findings-Continued.

- Did not perform required background checks for volunteers and verify/document their eligibility before enrolling them.
- Did not conduct and document required background checks for Grantee's staff.
- Did not maintain adequate documentation of service agreements between the grantee and volunteer stations.
- Made longevity awards to long-serving FGP volunteers without adequate transparency, in excessive amounts and by misreporting service hours.
Common Findings-Continued.

- The Commission and two subgrantees lacked procedures to ensure that match costs were allowable and were adequately documented. For example, the Commission claimed in-kind match costs for donated services and supplies but did not document and could not explain the basis for the values that it ascribed to these contributions.

- The Commission and two subgrantees did not account for and report Federal and match costs in accordance with Federal requirements and did not have separate accounts for match costs. The Commission and one subgrantee claimed fringe benefit costs based on estimates, rather than on actual expenses. Two subgrantees did not accurately report match costs on reimbursement requests submitted to the Commission.
Claimed match costs arising from staff work were in some cases overstated or supported by incomplete documentation.

None of the subgrantees had procedures for tracking members’ fundraising activities, stating that none of their members engaged in fundraising. In interviews, however, several members interviewed indicated that they did in fact perform fundraising; the position descriptions for the members serving their terms for the subgrantee expressly described fundraising activities. Some of this fundraising supported the general operations of the subgrantee and its partner and is therefore unallowable.

Member timesheets were not accurate, and the subgrantees did not have procedures to verify timesheet accuracy. In some instances, the members’ timesheets did not support the members’ eligibility for education awards. None of the subgrantees accurately reported member timesheets in the Portal, and the timesheets were not certified by members and supervisors.
Two subgrantees did not have controls to prevent members from performing unrelated service activities. Activities inconsistent with members’ position descriptions and grant applications included office work, washing sheets and blankets, and scrubbing and waxing floors.

Two subgrantees did not comply with program requirements for members who exited for “compelling personal circumstances.” In one case, the reason for the member’s departure did not meet the regulatory definition of “compelling personal circumstances,” while in other cases, the documentation was inadequate, consisting only of memoranda prepared by the AmeriCorps Program Director.
Common Findings-Continued.

- End-of-term member performance evaluations were incomplete at all three subgrantees. In some cases, they did not reflect whether members had completed enough service hours to be eligible for education awards. In other cases, they did not indicate whether the members’ performance was satisfactory. At one subgrantee, not all of the members received a performance evaluation.

- A university subgrantee did not withhold FICA taxes (Social Security and Medicare) from living allowance payments during Program Years 2010-2011 and 2011-2012 for members who were college students. It erroneously treated them as student employees of the university. Because AmeriCorps members are volunteers, and not student employees of the sponsoring university, they may be required to pay unpaid taxes, plus interest, totaling $35,821 for the AUP period.
Common Findings-Continued.

- One subgrantee failed to comply with Commission requirements, the terms of its grant applications, and the requirements of Office of Management and Budget (OMB) Circular A-133 in multiple respects, It:
  - Failed to establish a memorandum of understanding with another school district that hosted AmeriCorps members.
  - Omitted Federal expenditures for the AmeriCorps grant awards from its fiscal year (FY) 2012 Schedules of Expenditures of Federal Awards (SEFAs) included in its audit report.
  - Hired a member as an employee before completion of that member’s service term.
  - Subgrantees did not properly verify members’ citizenship before allowing them to begin service or maintain appropriate documentation of eligibility. In addition, four sampled members received an extra living allowance payment. Neither the Commission, nor the Subgrantee in which is housed, review all subgrantee OMB Circular A-133 reports or identified errors in certain of the SEFAs.
Common Findings-Continued.

- Subgrantee did not account for all employee hours worked in calculating the cost charged to the grant
- Supervisor approved the employee’s time sheet before the end of the pay period
- Ineligible individuals labor costs
Common Findings-Continued.

- Accounting Operations Of The Commission And Subgrantees Were Inadequate To Account For Federal Funds
- Improper Support For The Allocation Of Payroll And Fringe Benefit Costs
- Member Compliance Requirements Were Not Met For Living Allowance Distribution
- Program Income Was Not Properly Reported
- Member Compliance Requirements Were Not Met For End-of-Term Evaluations and Criminal Background Checks
- Federal Financial Reports Were Not Submitted Timely
- Improper Procedure For Handling Advance Payments
Common Findings-Continued.

- Grantee and its subgrantees did not comply with AmeriCorps requirements for National Service Criminal History Checks.
- Grantee claimed unallowable indirect costs for itself and its subgrantees.
- Grantee and one subgrantee claimed unallowable Federal and match costs.
- Subgrantee timekeeping systems did not comply with Federal requirements, and some timesheets were undated.
- Subgrantees did not have adequate monitoring procedures to ensure subcontractor compliance with SIF regulations and the allowability of subcontractor claimed costs.
- Grantee and its subgrantees did not have procedures to ensure that advances were disbursed in a timely manner.
- Grantee’s subgrantee agreements included conditions that did not comply with grant regulations.
- Grantee did not comply with certain AmeriCorps and program’s requirements.
Regulations & Requirements
Grant Guidelines

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**Notes:**
CFR = Code of Federal Regulations
★ = Organization is subject to A-133 if it expends more than $750,000 of Federal funds in its fiscal year

**Locate Grants Management Circulars:** [www.whitehouse.gov/omb/grants_circulars/](http://www.whitehouse.gov/omb/grants_circulars/)
Provide guidance to determine the **allowable costs** that can be incurred by organizations under Federal grants

- Designed so that Federal awards **bear their fair share of costs**
- Provide guidance about reimbursement requirements
- Provide uniform standards of allowability and allocation
- Encourage consistency of treatment of costs
- Includes guidance on 54 selected items of cost
Cost Principles

Examples of Costs Identified:

- Advertising and public relations costs
- Compensation for personal services
- Memberships, subscriptions, and professional activity costs
- Recruiting costs
- Rental costs
- Training and education costs
- Travel costs
Provide consistency and uniformity among Federal agencies in the management of grants and cooperative agreements.

Require all Federal agencies to issue a grants management common rule to adopt government-wide terms and conditions.

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Administrative Requirements

Examples of Topics:

- Pre-award policies
- Special award conditions
- Purpose of financial and program management
- Standards for financial management systems
- Cost sharing or matching
- Program income
A-133 Audit Requirements

- Provide the standards for obtaining consistency and uniformity among Federal agencies for the audit of organizations expending Federal funds
- Apply to all organizations that expend $750,000 or more of Federal funds in that organization’s fiscal year
Grant Provisions

- Are issued by CNCS with the Notice of Grant Award
- Are the guiding principles for CNCS-funded grants and cooperative agreements
- Contain program and financial guidelines
- Are binding on the grantee and subgrantee in the same manner

The order of precedence if inconsistencies exist is:

1. Notice of Grant Award
2. Special Provisions
3. General Provisions or Terms and Conditions
4. Approved Grant Application
AmeriCorps Grant Provision Requirements

- Examples of items in the Provisions:
  - Member Recruitment, Selection, and Exit
  - Living Allowances, Other In-Service Benefits, and Taxes
  - Member Records and Confidentiality
  - Budget and Programmatic Changes
  - Reporting Requirements
  - Responsibilities under Grant Administration
  - Financial Management Standards
  - Program Income
  - Safety
Basics of the AmeriCorps Regulations

- Program Requirements
- Member Eligibility
- Member Management Items
  - Contract, grievance procedures, evaluations
  - Living Allowance & Insurance
  - Benefits
  - Hours
- Allowable Activities
Super Circular

- 2 CFR Chapter I, Chapter II, Part 200, et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule

- The requirements will be effective for awards or increments of awards issued on or after December 26, 2014

- Section 200.430 Compensation—Personal Services strengthens the requirements for non-Federal entities to maintain high standards for internal controls over salaries and wages while allowing for additional flexibility in how non-Federal entities implement processes to meet those standards. In addition, it provides for Federal agencies to approve alternative methods of accounting for salaries and wages based on achievement of performance outcomes, including in approved instances where funding from multiple programs is blended to more efficiently achieve a combined outcome.
Financial Management Principles
Allowable Costs

To be allowable under a grant, costs must:

- Be **reasonable and allocable** for the performance of the award
- Conform to grant **award limitations** or **cost principles**
- Be **consistent with policies and procedures** that apply to both federally-financed and other activities of the organization
- Be given **consistent treatment**
- Be in accordance with Generally Accepted Accounting Principles (GAAP)
- **Not be included as a cost** or used to meet cost sharing or matching requirements of any other federally-financed program
- Be adequately **documented**
Reasonable Cost

A cost is reasonable if:

- It does not exceed what a prudent person would do under the circumstances at the time the decision was made to incur the cost.

Consideration should be given to:

- Whether the cost is ordinary and necessary for the operations of the organization.
- The restraints or requirements imposed by generally accepted sound business practices.
- Whether the individuals concerned acted with prudence.
- Significant deviations from established practices which may unjustifiably increase the award costs.
Allocable Cost

A cost is allocable:

- Based on its relative benefits received
- If it is treated consistently with other costs incurred for the same purpose in like circumstances and if it:
  - Is incurred specifically for the award
  - Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received or
  - Is necessary to the overall operation of the organization
Efficient Accounting System

- Accounting System must be capable of:
  - Distinguishing between grant verses non-grant related expenditures
  - Identifying costs by program year
  - Identifying costs by budget category
  - Differentiating between direct and indirect costs (administrative costs)
  - Accounting for each award/grant separately
Efficient Accounting System (cont’d)

- Accounting System must be capable of:
  - Recording in-kind contribution as both revenues and expenses
  - Easily provide management with financial reports at both the summary or detailed levels
  - Comparing outlays with budget amounts for each award (budget vs. actual reports)
  - Correlating financial reports submitted to CNCS directly to accounting information and supporting documents
Internal Controls
Internal Control Objectives

- **Adequacy of audit trail**
  - Can a transaction be traced from the accounting records back to the original source documentation, e.g., invoice, timesheet?

- **Separation of duties**
  - Are the various aspects of the accounting functions separated and performed by more than one person?

- **Safeguarding of assets**
  - Are the assets of the organization protected?

- **Adequacy of Records**
  - Are adequate records maintained to provide explanation, and basis for decision or transaction?
A Good Control Environment Includes

- Positive “atmosphere” in the work environment
- Existence of a code of conduct and code of ethics
- Written job descriptions
- Timely/appropriate communications with Board
- Written policies to hire, train, promote and compensate employees
- Safeguards for employees related to whistle-blowing
- A clear chain of command
- Clear, written delegations of authority and responsibilities
A Good Control Environment Includes (cont’d)

- **Written** policies, procedures and processes
- Adequate **review** process for financial transactions, financial reports, budgets, etc.
- Adequate **cash management** procedures, e.g., monthly bank reconciliations by supervisory personnel
- System to **track** members’ & employees’ time and activities
- System to **follow up on problems** to ensure resolution and ensure problem is not repeated
Responsibility for Internal Controls

Internal Controls are **not just the responsibility of financial management** ............ EVERYONE within an organization has a role and responsibility:

- **Executives** establish the presence of integrity, ethics, competence and a positive control environment
- **Directors and department heads** have oversight responsibility for internal controls within their units
- **Managers and supervisory personnel** are responsible for executing control policies and procedures at the **detail level** within their specific unit
- **Each individual** within a unit must be aware of **proper internal control** procedures associated with their specific job responsibilities
Implications of Inadequate Controls

Potential impacts of inadequate internal controls:

- **Audit findings** – questioned costs, material weakness
- Federal funds may be managed inappropriately
- Funding sources are jeopardized
- **Inconsistencies** in practices, processes, reviews, approvals, results, documentation
- Inefficient use of time and resources
- Repayment of disallowed or unallowable costs
Examples of Audit Findings Due to Inadequate Internal Controls

**General:**
- Late submission of financial reports
- Missing or questionable source documents
- Timesheets/evaluations not signed or dated

**AmeriCorps:**
- Member eligibility – documents, records, files
- Member changes not timely submitted
- Timesheet hours don’t support earning education award
- Unacceptable justification for changes made to timesheets
Policies & Procedures

- Policies and procedures are a set of **written** documents that describe an organization's
  - policies for operation – “what is to be done”
  - the procedures necessary to fulfill the policies – “how it is to be completed”

- **All staff** must be familiar with these documents

- Documents must **incorporate** Federal and CNCS grant regulations and provisions
Written Policies & Procedures

- Should be established, followed, monitored, updated and reviewed
- Are the standards for the organization’s operations
- Help maintain information that is crucial to operations that would otherwise remain in employees’ “heads”
- Help orient new employees and substitutes if the appropriate personnel are absent
Written Policies & Procedures (cont’d)

- Assist with consistency and clear communication of expectations
- Policies set expectations: “what is to be done”
- Procedures or processes describe: “how, who, and when it is to be done”
- Most effective ones explain rationale and include examples of principal transactions and completed forms
Examples of Key Policies & Procedures

- Authorizations of transactions
- Payroll procedures
- Cash receipts procedures
- Procurement policies
- Travel regulations

Specific Policies Governing Federal Funds:

- FFR completion
- Drawdown of Federal funds
- Matching requirements

- Financial reporting
- Budgeting
- Record retention
- Conflict of interest
- Timekeeping
Administrative Costs
**Definitions**

**Direct Costs**

- **Specific expenses** related to the operations of a **specific project**

**Indirect/Administrative Costs**

- **General expenses** related to overall administration of an organization receiving CNCS funds

- **Expenses incurred for common or joint objectives** and cannot be readily identifiable with a specific project or cost objective
What are Direct Costs?

- Allowable direct expenses for members, e.g., living allowances and insurance costs
- Costs for staff who train, place, or supervise
- Evaluations of programs
- Supplies and Facility costs
- Travel
- Training
What are Administrative Costs?

- Accounting, auditing, contracting, budgeting, and general legal services
- Facility occupancy costs, e.g., rent, utilities, insurance, taxes, and maintenance
- General liability insurance that protects the organization (not directly related to a program)
- Director’s and Officer’s liability insurance
- Depreciation on building & equipment
- Office Supplies
- General & Administrative salaries & wages
AmeriCorps Optional Administrative Rate

Administrative costs are limited by statute:

- Costs cannot exceed 5% of total CNCS share
- Grantees may charge up to 5% of the total CNCS funds expended, provided that the grantee’s administrative match does not exceed 10% of all direct costs

Use the CNCS “fixed 5%”
Federally Approved Indirect Cost Rate

Option for all CNCS grantees

Use the federally-approved Indirect Cost Rate
Can my organization negotiate an indirect cost rate with CNCS?

- Yes. If CNCS is the cognizant agency with your organization.
- No. If CNCS is not the cognizant agency with your organization. If this is the case, then you can
  - Negotiate with your cognizant Federal agency, or
  - Use the 5% and 10% fixed rates as stipulated for AmeriCorps grants
Documenting Expenditures
Documentation of Expenses

- All expenses should have supporting documentation that directly relates to grant expense.
- Organization record retention policy should correlate to grant guidelines.
- Documentation should support expenditure for: reasonableness, necessity, allocability, allowability, and adherence to grant guidelines.
Defining Source Documentation

- Physical information:
  - Hard copy
  - Soft copy: CD, flash drive, server, microfilm

- Source:
  - Internal to the organization
  - External sources

- Benefits ➔ supports a value, cost, or performance criteria relative to the grant
Personnel Costs

- **Salary**
  - Signed timesheets with supervisory approval
  - Quarterly payroll returns (941)
  - Payroll register
  - Personnel file with salary/wage information
  - Employment contract
  - Cancelled checks/Direct deposit schedule
Staff Activity Reporting Summary

- **All** salaries and wages charged to AmeriCorps grants must be supported by signed Time & Attendance records.

- **Exceptions:**
  - State, Local and Indian Tribal governments must comply with OMB A-87.
  - Educational Institutions must comply with OMB A-21.
Time & Activity Documentation

Support of salaries and wages requirements:

- Must reflect an after-the-fact distribution of each employee’s actual activity
- Must account for the total activity for which employees are compensated
- Must be prepared at least monthly and should coincide with one or more pay periods
- Must be signed by the employee or supervisor having knowledge of employee activities
Personal Fringe Benefits

- Benefits – For budget there is an estimate calculated for personal fringe benefits. However, you must have supporting documentation for amounts charged to grants
  - Insurance receipts
  - Cost allocation plan
  - Paid invoices
Staff Travel or Member Travel

- Travel
  - Travel authorization
  - Paid travel-related receipts/invoices
  - Per diem rates (applicable for region)
  - Mileage calculation
  - Travel reimbursement requests
  - Reconciliation of advances to payments
Supplies

- Paid invoices/receipts that clearly show amounts.
- Cost allocation plan, if used to allocate expenses, that demonstrates consistency of treatment. Costs must be uniformly treated for both federally financed and other activities within the organization.
Contractual and Consultant Services

- Grantee should retain consulting contract and invoices that support work provided.
Staff or Member Training

- Training documentation
  - Training agenda
  - Course description and cost
  - Sign-in sheet (if in-house)
  - Consultant/Trainer agreement
  - Paid invoices
Member Costs

- Signed timesheets with supervisory approval
- Quarterly payroll returns (941)
- Insurance receipts
- Payroll register
Evaluation

- Consultant agreement
- Paid invoices
- Evaluation results
- Other relevant documentation
Financial Reporting and Budgeting
Key Elements of Financial Reporting

- Prepare all financial reports with information from the organization’s accounting system
- Review and reconcile the information to ensure accuracy prior to report submission
- Ensure files have the proper documentation to support all information reported in financial reports
- Submit all reports on time
Program Income

- There are 2 alternatives to using program income:
  - Additive – added to funds committed to the program and used to further program objectives
  - Deductive – deducted from total allowable costs of the program to determine the net allowable costs for which the Federal share is based
- Consult grant terms and conditions to determine deductive or additive alternative
Program Income

- **Gross Program Income** – All funds collected as a direct result of grant funded-activities

- **Net Program Income** – The amount after deducting costs associated with generating the income

- **All Program Income** must be used for grant-related purposes

- **Program Income and the supporting documentation** is “auditable”
Budget Narrative Preparation

- Review your program/projects goals and objectives
- Estimate the resources needed to achieve program/project goal, for example:
  - Members
  - Staff positions
  - Space, utilities, supplies, telephone
  - Medical and liability insurance
  - Uniforms and training
  - Transportation
  - Evaluations
Budget Narrative Preparation

- Follow instructions in NOFO/NOFA
- Organize narrative to fit budget categories on budget form or proposal
- Provide adequate descriptions and calculations to support amounts
Allocate costs based on a consistent and documented cost allocation plan. The plan can be based on level of effort or usage, for example:

- **Level of effort**: percentage of time spent on activity X salary
- **Rent**: total CNCS program space ÷ total host agency space
Key Budgeting Tips

- Check to ensure that required match is met.
- Be strategic when allocating funds to CNCS or grantee share, some costs can be met with in-kind donations.
- Be aware of budget changes that require amendments.
- Identify In-kind donations prior to creating the budget.
What Are Budget Controls?

- Reviews of budget to actual expenses regularly to avoid cost overruns
  - Joint review by both program and fiscal staff to ensure maximum efficiency
- Identification of expenditures not budgeted to ensure they can be claimed
- Identification of costs that need approval before they are incurred
Grantees must obtain **prior** approval from CNCS for:

- Specific costs described in the Cost Principles
  - For example: overtime pay, rearrangement and alteration costs, and pre-award costs
- Purchases of equipment over $5,000 using grant funds, unless specified in the approved application and budget
- Cumulative or aggregate budget line items that amount to 10% or more of the total budget

1. Do not assume approvals have been granted unless documented
2. Approval required by the CNCS Grants office
Grantees must obtain prior approval from CNCS for:

- Changes in the scope, objectives or goals of the program, whether or not they involve budgetary changes
- Substantial changes in the level of member supervision
- Entering into additional sub awards or contracts for AmeriCorps activities funded by the award, but not identified or included in the approved application and award budget
Match
Program or Project Costs

The total allowable budget or expenditures incurred to operate the program and accomplish its objectives is divided into 2 sections:

- **Federal Share**: Portion of budget or expenditures paid for with Federal funds (CNCS)
- **Grantee Share aka: match**: Portion of total expenditures not paid for with CNCS funds

Federal and Grantee Share funds must be treated consistently.
Acceptable Match is . . .

Cash and in-kind contributions are accepted as part of the grantee’s cost sharing or matching when contributions meet all of the following criteria:

- Are **verifiable** from the grantee’s records
- Are **necessary and reasonable** for proper and efficient accomplishment of project or program objectives
- Are **allowable** under the applicable OMB cost principles
- Are **not** paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching
- Are provided for in the **approved budget**
- Conform to other **grant provisions or OMB Circulars**
Exception: Volunteer Match

Do **not** count as match -

- The value of *direct community services* performed by volunteers

Do **count** as match -

- Services that contribute to *organizational functions*
- Count services such as accounting, legal, training of staff or members that are elements of the grantee’s cost allocation plan
Recording In-Kind Contributions

- Maintain adequate documentation to support amounts claimed as match
- Maintain same documentation for both CNCS Federal share and for grantee’s share
- Documentation must meet same standards as other expenditures within organization
- Record donation and valuation of item in detail
- Enter into the General Ledger as income and expenditure
  - Failure to enter match contributions into general ledger requires a formal explanatory policy and separate spreadsheet accountability of receipt and use
Valuing In-Kind Contributions

- Use *fair market price*
- Consider what it would cost to obtain *similar* goods or services
- The *donor* must provide the value of the donation
- Review the donation letter or form to ensure the *value is reasonable*

The IRS defines *fair market value* as the price that item would sell for on the open market.
Documenting In-Kind Contributions

1. Document the basis for determining value of personal services, material, equipment, building, and land

2. Obtain written acknowledgement from the donor to include:
   - Name and signature of donor
   - Date and location of donation
   - Detailed description of item or service
   - Estimated value of contribution, how value was determined, who made the determination
   - Whether the contribution was obtained with Federal funds

*** Keep a copy of the receipt in your files ***

If audited, a grantee may be required to provide supporting documentation of ALL donations, if not available during the audit
QUESTIONS
AND
ANSWERS