Corporation for NATIONAL & COMMUNITY SERVICE

To: Corporation Grantees Operating AmeriCorps Programs

From: Margaret Rosenberry, Director of Grants Management

Subject: Required Reporting of Other Federal Funds Used to Carry Out Programs

Date: September 2, 2010 (FAQs Added September 17, 2010)

The Kennedy Serve America Act added a requirement for AmeriCorps program grantees to report the amounts and sources of federal funds, other than those provided by the Corporation, used to carry out their programs. This includes other federal funds expended by subgrantees and operating sites. You may need to amend your subgrantee or other agreements to specify this required information collection.

This will be an annual reporting requirement for amounts expended over the prior 12 months. Attached are instructions for reporting, effective with FFRs due in October 2010, for the reporting period ending September 30, 2010.

We are adding features to the eGrants FFR to collect this information more efficiently. However, the changes will not be in place until the October 2011 reporting cycle. Until then, please provide the data in the "Remarks" text field on the existing eGrants FFR.

If you have any questions, or if you have suggestions on how we might make this reporting more efficient, please contact your Corporation Grants Officer.

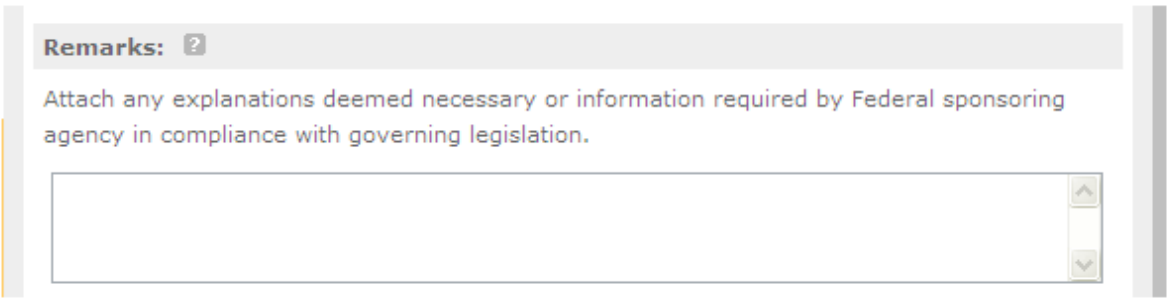
Attachment

Expanded Federal Financial Report (FFR) Instructions
Reporting Other Federal Funds Used for AmeriCorps Programs

Effective with FFRs due in October 2010, for the reporting period ending September 30, 2010, AmeriCorps State and National Direct grantees must identify the sources and amounts of federal funds other than from the Corporation used to carry out their programs. The information from state commissions must be reported by sub-grantee. The information from National Direct programs must present an aggregated total expended directly and by their operating sites.

Instructions for FFRs Submitted for Reporting Periods Ending September 30

1. On the third FFR data entry screen in eGrants, locate the FFR "Remarks" field (shown below). Reporting on other federal funds expended, as described below, must be the first information you enter into this field. You can enter up to 4000 characters.



2. Enter <u>one</u> of the following statements, A or B, into the Remarks field as appropriate:

   A. No federal funds other than funds from the Corporation were used to carry out the program(s) funded under this grant during the preceding 12 months (October 1 through September 30).

   Or

   B. Sources and amounts of federal funds other than funds from the Corporation used to carry out the program(s) funded under this grant during the preceding 12 months (October 1 through September 30) are as follows:

3. If you entered statement A, you have completed your reporting regarding other federal funds.

4. If you entered statement B, enter the data described below using one line for each source of other federal funds. Commissions must provide the information on a subaward basis, one line reported for each source of other federal funds used under each subaward. National Direct programs must provide totals for each source of other federal funds, aggregated from all direct and operating site activities. Use a semicolon to separate each data element as shown below, without any spaces between data elements and the semicolons (semicolons allow us to export and compile data for reporting to Congress):

- Enter a hard-return break to create a blank line.
- Commissions enter the eGrants subaward number for each subgrant reporting other federal funds using one line per source, per subgrantee. Non-commissions enter your Corporation grant number for each data line, using one line per aggregated source of other federal funds.
- The name of the other federal agency (without abbreviation)
- The other federal agency grant or contract number
- The Catalogue of Federal Domestic Assistance (CFDA) number or "N/A" if a contract
- The cumulative amount expended towards the AmeriCorps program from that source in whole dollars, rounded to the nearest dollar.

A sample report from a commission would appear as follows:

> Sources and amounts of federal funds other than funds from the Corporation used to carry out the program(s) funded under this grant during the preceding 12 months (October 1 through September 30) are as follows:
>
> 09ACHAA001002;Department of Health and Human Services;Grant ABCDEF;CFDA 88.888;$50,567
> 09ACHAA001002;Department of Labor;Grant 234567;CFDA 99.999;$25,333
> 09ACHAA001009;Department of Agriculture;Contract 123456;N/A;$1,000
> 09ACHAA001011;Department of Education;Grant XYZ123;CFDA 11.111;$90,199

A sample report from a National Direct would appear as follows:

> Sources and amounts of federal funds other than funds from the Corporation used to carry out the program(s) funded under this grant during the preceding 12 months (October 1 through September 30) are as follows:
>
> 09NDHAA003;Department of Health and Human Services;Grant ABCDEF;CFDA 88.888;$50,567
> 09NDHAA003;Department of Labor;Grant 234567;CFDA 99.999;$25,333
> 09NDHAA003;Department of Agriculture;Contract 123456;N/A;$1,000
> 09NDHAA003;Department of Education;Grant XYZ123;CFDA 11.111;$90,199

If the text data being entered for one source naturally extends to a second line, allow that to happen - please only insert hard-return line breaks after the end of the data for one source.

5. You have completed your reporting regarding other federal funds. If you have other information to report in the Remarks field, enter the additional information on a new line below the report on other federal funds.

Your Corporation Grants Officer is available to answer any questions you may have.

Reporting Other Federal Funds Used for AmeriCorps Programs
Frequently Asked Questions

The general rule of thumb is, if the amount you report as the Recipient Share of Expenditures on the FFR for the year includes any amount that comes from another Federal source, you must identify the agency, amount and the other required information in the comment section of the eGrants FFR. Please use the detailed instructions along with the FAQ guidance below to complete your reporting.

Question: What grants fall under this reporting requirement?

Answer: Any grant or sub-award providing new or continuation funding to an AmeriCorps program, awarded on or after October 1, 2010, is covered by the reporting requirement. Recovery Act grants were funded prior to October 1, 2009, therefore they are not covered. Fixed Amount awards do not submit FFRs and, therefore, are also not required to report.

Question: What is a CFDA number?

Answer: The Catalog of Federal Domestic Assistance is a listing of all Federal Assistance programs and each has a number assigned to it, unique to that assistance program. Report each source that has a different CFDA number on its own line. For example, if a sub-awardee has received two grants from the same other federal agency, but under two different programs distinguished by two different CFDA numbers, each of those sources would be reported individually, one line per source.

Question: Do we have to report in-kind donations that may be from federal sources?

Answer: In-kind donations are third-party, non-cash contributions to the program. If you are using the value of that third-party, in-kind donation to meet your matching requirements, then, yes, you must include the value of that in-kind donation under this new reporting requirement.

For example, your program places members in a school and a teacher supervises the members. Your program budget included the teacher's supervisory time on the Grantee Share side of the budget and the Recipient Share of Expenditures on your FFR includes the value of that teacher's time. You need to get documentation from the school identifying the value of the teacher's time as the supervisor and the source of the funds used to pay the teacher's salary. If the teacher's position is paid for with Federal funds, you should ask the school for the CFDA and grant numbers in addition to the value of the time and report it as described above. There is a sample in-kind donation form that you can use on the Corporation's resource center website.

Question: What about fees for service we get from the service location? And what about other program income?

Answer: If you expended any fee for service or program income revenue obtained from another federal source and included that amount in the Recipient Share of Expenditures, you must describe the source and amount under this new reporting requirement. Other types of program income, if paid from federal sources, must also be reported.

Question: Federal agencies often have sub-agencies or other operating divisions awarding their grants. What agency name (department-level or the sub-level operating division) should be identified?

Answer: Report the full unabbreviated department-level name of the other federal agency providing the other federal funds used to operate the program. The CFDA number will assist us in identifying the sub-agencies and operating divisions.

Question: If my partner sites say they do not know whether or not the funds they have reported to us as in-kind match came from a federal source, what do I do?

Answer: Ask your partner sites to try and determine if the source is federal. If they cannot make a determination, assume the funds are non-federal and not subject to the reporting requirements.

Question: Given the short notice and new challenges to gathering this information, we expect gaps in the data. How should we handle unknown items such as grant number, CFDA number, etc?

Answer: Always format the information in the manner specified. The other federal agency name and the dollar amount must be known in order for information to be reported. If the grant or contract number is unknown, report 9999999 (seven 9s). If the CFDA number is unknown, report 99.999.

Question: Will the Corporation's grants officers do anything different or additional when reviewing our FFRs?

Answer: The Corporation is collecting this information to comply with reporting requirements included in the Serve Act. It will not change grant officer review policies. However, grants officers will return the FFR if any required reporting elements are missing. They also may follow up with you to obtain the CFDA or grant number if it was unavailable at the time you first reported.