



NEW YORK STATE

AmeriCorps Program Fiscal Manual



**State Commission on
National & Community Service**

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1. **BASICS OF A GOOD FINANCIAL MANAGEMENT SYSTEM**

To build a good financial management system, your AmeriCorps program must use standard accounting practices, using a general ledger and subsidiary ledgers supported by source documentation establishing a clear audit trail. The following is a list of tasks your financial management system must do:

- a) Maintain financial reports that lead clearly back to ledgers and source documents.
- b) Document payroll through time and attendance records, and payroll tax records.
- c) Maintain written cost allocation procedures and individual time distribution records allowing your program to identify and segregate costs chargeable to the grant.
- d) Segregate financial responsibilities (for example - having one person sign the checks and another reconcile the bank statement, or one person authorize expenditures and another posting them in the ledger and reconciling the books.)
- e) Insure, maintain, and keep track of the program's property.
- f) Protect the organization through adequate liability insurance.
- g) Document and record in-kind and cash match to the grant award.

2. **ADMINISTRATIVE COSTS**

Administrative costs are expenses associated with the overall administration of your AmeriCorps program. These costs relate to the support of a program's general operation. No more than 5% of the total Corporation for National and Community Service (CNCS) share may be used to pay for administrative costs. These costs are budgeted in Section III of the approved budget.

Administrative costs include the following:

- a) Indirect costs such as legal staff, central management and support functions that are not specifically assigned to projects, but are accumulated as a whole and proportionately spread across projects usually as a percentage of the project costs;
- b) Costs for financial, accounting, auditing, internal evaluation, and contracting functions;
- c) Costs for insurance that protect the entity that operates the program;
- d) The portion of salaries and benefits of administrative staff **not spent** in direct support of project objectives.

Administrative costs **do not** include allowable costs directly related to program or project operations, such as:

- a) Costs for members, including living allowances, insurance payments and expenses for training and travel;
- b) Costs for staff who recruit, train, place or supervise members, including costs for staff salaries, benefits, training and travel, if the purpose is for a specific program or project objective;
- c) Costs for independent evaluations and any internal evaluations of the program or project that are related specifically to creative methods of quality improvement;

Particular costs, such as those associated with staff that perform both administrative and program functions may be prorated between administrative and program costs if included in the budget and approved by both the Office of National and Community Service (ONCS) and the Corporation for National and Community Service (CNCS).

§ 2540.110 Limitation on use of Corporation funds for administrative costs.

- (a) (1) Not more than five percent of the grant funds provided under 45 CFR 2516, 2517, 2519, and 2521 for any fiscal year may be used to pay for administrative costs, as defined in § 2510.20 of this chapter.
 - (2) The distribution of administrative costs between the grant and any sub-grant will be subject to the approval of the Corporation.
 - (3) In applying the limitation on administrative costs the Corporation will approve one of the following methods in the award document:
 - (i) Limit the amount or rate of indirect costs that may be paid with Corporation funds under a grant or sub-grant to five percent of total Corporation funds expended, provided that—
 - (A) Organizations that have an established indirect cost rate for Federal awards will be limited to this method; and
 - (B) Unreimbursed indirect costs may be applied to meeting operational matching requirements under the Corporation's award;
 - (ii) Specify that a fixed rate of five percent or less (not subject to supporting cost documentation) of total Corporation funds expended may be used to pay for administrative costs, provided that the fixed rate is in conjunction with an overall 15 percent administrative cost factor to be used for organizations that do not have established indirect cost rates; or
 - (iii) Utilize such other method that the Corporation determines in writing is consistent with OMB guidance and other applicable requirements; helps minimize the burden on grantees or sub-grantees, and is beneficial to grantees or sub-grantees and the Federal Government.
- (b) Costs attributable to administrative functions as well as program functions should be prorated between administrative costs and program costs.

3. **ALLOWABLE COST**

A cost is considered allowable under the grant if: it is *reasonable, budgeted for under the grant, complies with generally accepted accounting principles, complies with OMB circulars, is not charged against any other grant or used to match other grant funds, is treated consistently with other costs incurred by the organization, and documented.* Attachment A provides specific examples of allowable and unallowable costs.

4. **ALLOCABLE COSTS**

An allowable cost is allocable to the AmeriCorps grant if: it is *incurred specifically for the AmeriCorps program, benefits both the program and other work, is distributed fairly between the grant and another funding source, and is necessary to the overall administration of the program*. In other words, allocations should be based on actual costs and on the principles of equity and reasonableness, and assigned to the programs, cost categories and cost objectives benefited.

5. **AUDITS - FINANCIAL MANAGEMENT**

Programs may be audited and/or reviewed by ONCS staff and/or an independent agency to determine whether financial operations are properly conducted, financial reports are fairly presented, and the program is complying with all applicable laws, regulations and administrative requirements that affect the expenditure of program funds. As the sub-recipient of Federal funds, programs must submit copies of their most recent audit to ONCS as required in the application and NYS Contract.

In addition, the Corporation's Inspector General may audit the program grant if special circumstances arise (such as grant termination, fiscal or program issues.)

A. Requirements for Governmental Agencies

Governmental agencies are subject to other audit requirements specified in OMB Circular A-133. The Single Audit Act of 1984 provides that local governmental agencies which expend \$500,000 or more in Federal financial assistance during a fiscal year have a single agency wide audit conducted by an independent auditor for the fiscal year. (See pages 8&9 for more information relative to OMB Circulars).

The cost of an audit is an "administrative cost" (subject to the 5% cap) under the grant.

Upon completion of an audit in accordance with OMB Circular A-133, the auditor will issue reports on the financial statements, schedule of Federal assistance, internal control systems and compliance.

B. Requirements for Institutions of Higher Education and other Non-Profit Organizations

A non-profit or institution of higher education must have an audit that complies with OMB Circular A-133 if the program expends \$500,000 or more of Federal funding during the fiscal year. The program must hire an independent auditor to conduct the audit. The audit must be submitted within nine months after the end of an audit period.

The cost of an audit is an "administrative cost" (subject to the 5% cap) under the grant.

6. BANKING REQUIREMENTS

OMB Circulars A-110 (Section 2 CFR 215) and A-102 require programs to use a Federally-insured, interest-bearing account for advance funds. If the program is a *non-profit organization or institute of higher education*, it must use an interest-bearing account if it receives at least \$120,000 in total Federal funds per year. Grantees may keep up to \$250 of interest earned annually to offset administrative expenses. Amounts in excess of \$250 per year must be remitted annually to HHS-PMS, Rockville MD 20852. If the program is a *state or local government agency*, interest earned must be remitted quarterly to the Corporation. Grantees in this category may keep up to \$100 of the earned interest per year to offset administrative expenses.

It is recommended that Grantees use fund accounting systems to separately account for revenues and expenditures relating to different sources of funds.

7. BUDGET AND PROGRAMMATIC CHANGES

A. ONCS/CNCS Approval Required

Formula-funded programs must request/receive approval from ONCS before making any of the following **programmatic changes**. Competitive programs must also have permission from CNCS.

- a) Changes in the scope or specific goals and objectives of the program, whether or not they involve budgetary changes;
- b) Changes in (or absences of) the program director and other key staff;
- c) Changes in the level of member supervision;
- d) Entering into sub-Grants or contracting out any program activities funded by the Contract and not specifically identified in the approved application and contract;
- e) Changes in the contract or grant period.

Programs must obtain approval from ONCS and CNCS before making the following **budgetary changes**:

- a) Specific Costs Requiring Prior Approval before Incurrence under OMB Circulars A-21 (2 CFR part 220), A-87 (2 CFR part 225) or A-122 (2 CFR part 230). For certain cost items, the cost circulars require approval of the awarding agency for the cost to be allowable. Examples of these costs are overtime pay, rearrangement and alteration costs, and pre-award costs.
- b) Purchases of Equipment over \$5,000 using grant funds, unless specified in the approved application and budget.
- c) Unless the Corporation share of the award is \$100,000 or less, changes to cumulative and/or aggregate budget line items that amount to 10 per cent or more of the total budget must be approved in writing in advance by the Corporation. The total budget includes both the Corporation and grantee shares. Grantees may transfer funds among approved direct cost categories when the cumulative amount of such transfers does not exceed 10 percent of the total budget.

B. Budget Revisions/Amendments

During Contract Development

It may be necessary for an AmeriCorps grantee to amend their budget that was submitted with their original funding proposal, prior to full execution of their New York State Contract. In this instance, a Budget Modification Worksheet and Slot Conversion Form will be submitted for review/approval by the AmeriCorps Program Administrator. Once approved, the Budget Modification Worksheet will be uploaded as a "Contract Document" into the program's CMS contract. The completed Budget Modification Worksheet will serve as supporting documentation to the original eGrants budget that is uploaded during the first stage of contract development. The "Revised Grantee Budget" column on the Budget Modification Worksheet will then match the "Grantee Share" column in CMS. Budget Modification Worksheets may be submitted to ONCS for approval and budget modifications made prior to the contract being sent to the contractor for final signature.

Fully Executed Contracts

During the course of a budget year, programs may find it necessary to make changes to individual budget line items or request Member Slot Conversions. Budget revisions/amendments require prior ONCS approval. For any changes, a full explanation must be provided including the reason for the change and what the adverse consequences would be if the request were denied. Requests must be submitted in the prescribed format using **Attachment C or Attachment D**.

8. FINANCIAL RECORDS

Programs must document every cost charged to the grant, whether it be the federal share of your program or the grantee's share. Programs must keep source documentation for costs: i.e.: receipts, travel vouchers, invoices, and bills.

A. Payroll, Time and Attendance Records

Programs must keep signed time and attendance records for each and every individual employee and member. Time sheets must be signed by individual and supervisor. (Note: *Electronic Timesheets*) Payroll documents shall be approved by an official of the organization. Programs allocating an employee's salary between this grant and another funding source must keep individual time distribution records.

B. Matching Funds and In-Kind Contributions

Programs must document all in-kind and other matching contributions. In-kind contributions are the value of goods, services, property or equipment used in direct support of program objectives (see **Attachment E** for sample form.) Matching funds are allowable as documented, so long as they can be verified, are not included as contributions for any other federally-assisted program, are necessary and reasonable, allowable under applicable cost principles, and are not paid for with other Federal funds (except when authorized).

C. Disposal of Records

Programs must make reasonable efforts to protect the confidentiality of disposed program records in such a way as to protect the identity and privacy of members.

D. Retention of Financial Records

All financial records, supporting documentation, member information, statistical records, evaluation data, and personnel records must be kept and available to ONCS and CNCS for 7 years after the grant closes.

E. Receipts for Program Costs Incurred

Programs must keep adequate records so an auditor can link billable items to source payment documentation.

9. LIABILITY INSURANCE

Programs must have sufficient liability insurance to protect the organization, employees and members. Members engaged in both on and off site project activities must be covered. Programs decide how much liability coverage is sufficient, given the specific risk factors the programs presents. General liability insurance is an administrative cost which can be charged against the grant, subject to the grant's administrative cost limit, or included in the program's match. If it is in the approved budget, insurance purchased specifically to cover member liability can be charged as a direct program cost. A good resource is a publication by the Nonprofit Risk Management Center called "Insurance Basics for Community Serving Programs."

10. OMB CIRCULARS

A. Cost Principles

Circulars on cost principles describe the type of expenses the program can charge to the grant. In addition, the circulars explain how to allocate costs between funding sources. Non-profit organization cost principles are contained in OMB Circular A-122. Cost principles for institutions of higher education are contained in Circular OMB A-21. Cost principles for government agencies are contained in OMB Circular A-87. These circulars address two basic issues - whether the cost is allowable and is it allocable to the grant. OMB Circulars can be found by visiting: <http://www.whitehouse.gov/omb/circulars/index.html>

B. Uniform Administrative Requirements for Grants and Agreements

Non-profit organizations or institutions of higher education are covered by Circular A-110. State or local government agencies are covered by Circular A-102. These circulars address the adequacy of financial management systems, including accounting methods, internal controls, income and expense documentation, and written cost allocation plans. They cover:

- a) Financial Management;
- b) Federal grant payments including advance payments;

- c) The requirement to deposit grant funds in a Federally-insured, interest-bearing account;
- d) The obligation to return interest on advance funds placed in an interest-bearing account to the Federal Government;
- e) Equipment purchases, inventory, and disposal;
- f) Program income;
- g) Products produced with grant funds;
- h) Financial reporting and record-keeping requirements;
- i) Close-out procedures;
- j) Remedies for non-compliance.

CIRCULARS WHICH APPLY TO STATE AND LOCAL GOVERNMENT	
<u>OMB CIRCULAR</u>	<u>DESCRIPTION</u>
A-87 (2 CFR Part 225)	Cost Principles for Local and State Governments
A-102	Uniform Administrative Requirements and Cooperative Agreements to State and Local Governments
A-133	Audits of State and Local Governments

CIRCULARS WHICH APPLY TO NON-PROFIT ORGANIZATIONS & EDUCATIONAL INSTITUTIONS	
<u>OMB CIRCULAR</u>	<u>DESCRIPTION</u>
A-21 (2 CFR Part 220)	Cost Principles for Educational Institutions
A-122 (2 CFR Part 230)	Cost Principles for Non-Profit Organizations
A-110 (2 CFR Part 215)	Uniform Administrative Requirements and Cooperative Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations
A-133	Audits of Institutes of Higher Education and Other Non-Profit Organizations

11. PROGRAM PAYMENTS

AmeriCorps programs may request an advance of up to one-quarter of their annual CNCS budget upon the approval of contract documents by the Office of the State Comptroller. This advance will be recouped during the 2nd, 3rd and/or 4th quarters (see Section C: Recoupment below). Advances must be requested and processed prior to processing reimbursement requests.

ONCS reimburses programs for approved, budgeted expenditures which have been incurred on a quarterly basis in accordance with the payment and reporting schedule (Appendix C) included with your contract. Under no circumstances will ONCS advance funds or reimburse programs for unauthorized or unallowable expenses.

ONCS staff review program Expenditure Reports via the Contract Management System (CMS) to confirm spending is consistent with the budget plan, and match is being generated in the amounts required by the contract and reported appropriately on the Grantee Share Report. Submission of the financial claim report serves as a request for reimbursement, taking the place of the previously used paper voucher.

When Expenditure Reports are submitted, the following documents must be uploaded into CMS to support the financial claim:

- Member Activity Report which details currently enrolled AmeriCorps members with their slot allocation, hours served to date, and percentage of hours served.
- Grantee Share Report that details match provided by line item. This report will also require information relative to program income. Any excess program income must be reported to the Corporation by ONCS. To learn more about the program income reporting requirement, visit: <http://www.nationalserviceresources.org/files/program-income-FAQs.pdf>

The following information is provided to give the Grantee an appreciation of the many steps involved in the financial claim report process, as a financial claim report moves from the AmeriCorps Program, to ONCS, through to OCFS's Bureau of Contract Management (BCM) and the State Comptroller's Office.

A. ONCS Processing/Review:

- a) Reviews the financial claim report for completeness.
- b) If ONCS determines that a grantee's financial claim report is not payable under the contract, they will reject the voucher in CMS at which time the grantee will be alerted the claim was rejected by their AmeriCorps Program Administrator through the Correspondence tool in CMS.
- c) If ONCS determines that a financial claim report requires adjustment, they will both return the financial claim report in CMS and notify the grantee that additional information has been requested; or reject the voucher in CMS at which time the grantee will be alerted the claim was rejected by their AmeriCorps Program Administrator through the Correspondence tool in CMS.
- d) If ONCS determines that the claim report is acceptable, the claim is forwarded to BCM for payment.

B. OCFS (BCM) Processing/Review:

- a) Audits the financial claim report to ensure that they are in accordance with the terms of the contract, and if they are acceptable, submits them to OSC for payment. The normal processing time, from submission of an acceptable financial claim report to OCFS until the Contractor receives a check, is generally four weeks.
- b) Attention to dates is critical, since prompt payment legislation requires that acceptable financial claim reports be paid within 30 calendar days after receipt,

or the Contractor may be entitled to interest for every day over 30. ONCS will have no more than eight (8) days to process financial claim report before transmitting them to BCM. If this requirement is not met, BCM will investigate the cause with ONCS.

c) **Recoupment:** Adjusts the financial claim report amount by the amount of the **Advance Recoupment**, as required. As a general rule, the **Advance Payment** is not adjusted off the 1st quarterly payment, but in equal increments of 33 1/3% from each of the 2nd through the 4th quarterly payments. (These terms are specified in Appendix C). A Rejection/Adjustment Notice will be prepared when necessary. **ONCS may withhold ten percent (10%) of the total amount payable under the contract (Corporation Share), as security for the completion of services under the contract.**

- i. The withheld amount will be paid to the contractor upon ONCS's receipt, approval, and subsequent notification to OCFS, of all required reports, including the member time record report, any closeout documentation and all services provided in the contract.
- ii. The payment of the withheld amount also requires the receipt of the final financial claim report, an accounting for the advance payment made under the contract and a certification by the contractor that it has completed its obligations and duties under the contract.
- iii. At the expiration of the contract term, until notification that all of the above requirements have been met, none of the amounts remaining on the contract—including those in excess of the 10% withheld—will be paid. For example, the amount withheld from a \$100,000 contract is \$10,000. If the final financial claim report submitted by a contractor is in the amount of \$12,000 (\$2,000 over the 10% withheld), and that amount is confirmed to be accurate, no payment will be made until all requirements have been satisfied.

d) **Match Requirements:** The financial claims report shows percentage match computations for Budget, Expenditures and Y-T-D Expenditures for each major Budget Category (Sections I, II and III). While it is essential to review the financial claim report for compliance with the match requirement described below, it is normally not necessary to perform calculations--unless adjustments need to be taken. Whether or not adjustments are taken, BCM must calculate the %'s to determine if the required match has been met. Formula is noted below.

"Regulatory Match" is a total match requirement that took effect on September 6, 2005, with the New Rule. Programs are now required to meet the graduated total regulatory match. Total match requirements increase each year, starting at year

four and reaching 50% by year 10 of AmeriCorps funding. Details regarding yearly requirements can be found in AmeriCorps regulations.

- e) **Variations:** By the end of the 3rd quarter, if a variance occurs with the year-to-date match as recorded on the financial claims report, the grantee will receive notification from their AmeriCorps Program Administrator that their Grantee Share Report must be reconciled the match level. This document will advise the grantee that they have an opportunity to avoid an adjustment of their 4th Quarter financial claims report by correcting any under-matching situations on the financial claims report and initiating (if necessary) a Budget Modification request with ONCS. If the variance is not corrected in the grantee's 4th quarter financial claims report, the financial claims report will be adjusted.
 - i. If the grantee charges an expense to the Corporation where no Corporation Budget line item exists, it will be disallowed and an adjustment will be taken. The grantee will need to prepare a Budget Modification to establish a budget line item, if such an expense is otherwise allowable under the Provisions but requires prior approval under OMB Circular A-110.
- f) **Reclaiming Costs for Adjusted Financial Claims Report:** To reclaim costs for adjusted financial claims report, the grantee must resolve the issue that caused the adjustment. The grantee must determine why the under-matching situation occurred; show the correction on a revised financial claims report; and resubmit on a separate financial claims report with supporting documentation attached to support the claimed match. A photocopy of the original adjusted financial claims report is not acceptable. It is important to correct all financial claims reports so that the final financial claims report accurately reflects the total funds spent and reimbursed for by ONCS.

12. FINANCIAL REPORTING REQUIREMENTS

Programs are required to submit financial claim reports to ONCS as determined by Appendix C of the contract using the Contract Management System. Information concerning the use of this system is provided on-line. Questions on actual dates and form completion should be directed to the grantee's ONCS AmeriCorps Program Administrator.

Reporting deadlines are posted on the Commission's website www.NewYorkersVolunteer.ny.gov. When a report is 5 days overdue, the signatory of the contract will be sent a letter from ONCS stating the reporting requirements of the grant have not been met.

A copy of the AmeriCorps Grantee Expenditure Reporting Instructions can be found in **Attachment I** of this document.

13. PROCUREMENT REQUIREMENTS

A. Property / Equipment Purchase Requirements

Programs shall obtain prior written approval for the purchase or lease of equipment with either an acquisition cost of \$5,000 or a useful life of one or more years, unless such intent is listed and defined in the program budget. Programs must inventory equipment purchased with grant funds.

B. Procurement Procedures

- a) All programs shall establish written procurement procedures. These procedures shall, at a minimum, include the following:
 - i. Avoid purchasing unnecessary items.
 - ii. Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement.
 - iii. Solicitations for goods and services provide a clear and accurate description of the technical requirements for the material, product or service to be procured; requirements which the bidder must fulfill and all other factors to be used in evaluating bids or proposals; a description of technical requirements in terms of functions to be performed or performance required; and the specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitation.
- b) Efforts should be made to utilize small businesses, minority owned firms, and women's business enterprises whenever possible.

C. Contract Administration

A system for contract administration shall be maintained to insure contractor conformance with the terms, conditions and specifications of the contract. Contractor performance (this includes sub-grantees) shall be evaluated to insure they have met the terms, conditions and specifications of the contract.

14. PROPERTY MANAGEMENT

There are property management standards for equipment acquired with Federal funds. This includes keeping accurate records, adequate safeguards to prevent loss, damage or theft, and procedures to keep the equipment in good condition. A physical inventory of equipment purchased with grant funds must be taken at least once a year. A copy of the inventory report **Attachment F** must be submitted to ONCS.

15. UNEMPLOYMENT INSURANCE

AmeriCorps members are not eligible for unemployment insurance benefits in New York State. **Attachment H** provides supporting documentation. Programs are NOT to pay unemployment insurance for members, but MUST pay unemployment insurance for AmeriCorps staff.

ATTACHMENT A

Examples of Allowable & Disallowable Costs

Employee Morale	Includes the cost of employee newsletters and non-monetary awards and recognition ceremonies. The cost of reasonable refreshments, such as coffee and donuts are allowable at such recognition ceremonies, but the cost of a meal is not allowable. Employee morale does not include the cost associated with employee parties, picnics, and the like which are not allowable.	Yes
Entertainment Costs	Includes all direct and indirect, personnel and non-personnel cost associated with amusement and social activities, including but not limited to, the cost of space, food, alcoholic beverages, and music associated with such functions.	No
Equipment	Equipment purchased with grant funds and placed into service may be expended in the year of acquisition in accordance with Generally Accepted Accounting Principles. In order to expend the equipment, it must be placed into service.	Yes
Fines and Penalties	Includes the cost of fines and penalties resulting from violations, or failure, of the organization to comply with Federal, State, and local laws or regulations. This includes the cost of staff and operation associated with the processing and discharge of such fines and penalties.	No
Fringe Benefits	Includes all direct costs and indirect costs associated with employee benefits in the form of employer contributions or expenses for social security, life, and health insurance plans, unemployment insurance coverage, worker's compensation insurance, and pension plans.	Yes
Governmental Expenses	Includes the salaries and expenses of the chief elected officials of a unit of government, as well as salaries and expenses of local governmental bodies such as county supervisors, city councils, school boards, etc.	No
Insurance and Indemnification	Cost of insurance required pursuant to the grant agreement.	Yes

Maintenance & Repair Cost	Cost incurred for repair & maintenance of property that neither adds to the permanent value nor appreciably prolongs intended life, but keeps in efficient operating condition.	Yes
Mileage	Includes the cost of fuel and other incidentals for the use of their own vehicle for official grant program business.	Yes
Out-Reach Participants	Includes direct and in-direct cost associated with brochures, marketing material, public advertising, cooperative arrangements with other agencies and/or subcontractor staff to encourage individuals to participate in the grant program.	Yes
Personnel Administration	Includes the cost for the recruitment, examination, certification, classification, training, and related activities.	Yes
Postage Cost	Includes the cost of postage and shipping. The cost of accelerated deliveries, such as overnight mail, is allowable to the extent necessary.	Yes
Printing and Duplication	Cost for printing and duplication services necessary for grant administration, including but not limited to forms, reports, manuals, and informational literature.	Yes
Staff Training and Development	Includes the cost of tuition, books, travel, and similar items for in-service and outside training for employee development which directly or indirectly benefits the grant program.	Yes
Telephone Cost	Includes the rental and/or purchase cost of telephone instruments, equipment and services, fax machines, cellular phones and pagers, monthly service costs including local and long distance call charges, message unit charges, line charges, and similar type charges.	Yes
Transportation Cost- Participants	Includes the cost of participants traveling to and from grant program activities. This cost can include, but is not limited to, such things as bus or rail tokens/passes, taxi fare, personal vehicle reimbursement, and similar items.	Yes
Travel Costs Air-Fare	Air fare should be at the most economical rate available	Yes
Travel Costs	Includes expenses for transportation, lodging, subsistence, and such items incurred by employees who are on travel status for official business.	Yes
Travel Cost Out-of-Country	Under no circumstances will foreign travel be allowed.	No

ATTACHMENT B

AmeriCorps Portal Policies & Procedures

New York State Office of National & Community Service Policies & Procedures Manual

Section E: AmeriCorps Portal Member Slot Conversion & Budget Modification Process

The New York State Office of National and Community Service Portal Policy and Procedure Document govern this section. The AmeriCorps Portal provides grantees of the New York State Commission on National & Community Service ("Commission") with increased control of member management and changes to program structure. To help programs remain compliant with all Corporation for National and Community Service ("Corporation") and Commission regulations, the New York Commission is implementing the following policies and procedures with respect to the functionality of the AmeriCorps Portal.

The AmeriCorps Portal does not serve as a compliance check for all grant requirements or policy. For example, it is possible that the system will allow programs to perform actions that are not compliant with grant requirements. Therefore it is important to stay apprised of and follow all requirements rather than rely on the system for compliance checks.

Member time records are not a function of the AmeriCorps Portal. All AmeriCorps State grantees must establish a member time management system outside of the AmeriCorps Portal and have this system approved by your State Commission Program Administrator. Upon review and approval of your member time management system, your State Commission Office Program Administrator will provide you with an approval letter to be retained in your files and a copy will also be on file at the State Commission. Quarterly member service hours must be aggregated using your approved member time management system into the Member Activity Report which must be included when submitting your Expenditure Reports/Claims in the Contract Management System (CMS).

PORTAL ACTIONS THAT DO NOT REQUIRE STATE COMMISSION OFFICE PRIOR APPROVAL

Programs can make changes in Member Status, Slot Type, Terms of Service, Refilling Slots, Amending Member Start Dates, Completing Member Applications/Enrollment Forms, and Documenting Program Service Sites in the AmeriCorps Portal without prior approval from their Program Administrator. However, programs must notify their State Commission Office Program Administrator within five (5) business days of the change being made in the AmeriCorps Portal. The program may also need to submit an AmeriCorps Request for Revision/Amendment Form (*AmeriCorps Program Fiscal Manual: Attachment C*) and/or an AmeriCorps Member Slot Conversion & Budget Modification Form (*AmeriCorps Program Fiscal Manual: Attachment D*) as applicable. The program will be held responsible during monitoring or compliance visits and audits to verify that the program budget, member payroll, and/or member time record and/or contract reconcile to reflect the change(s).

1. *Changing Slot Types (unfilled positions)* - Programs may change the type of slots awarded to their program if:
 - (a) the change does not impact the total MSYs authorized in the program Grant Award (e.g. one half-time position cannot be changed to one full-time position);
 - (b) the change does not increase the amount of the education award;
 - (c) an ONCS Member Conversion Worksheet must be completed and forwarded to the State Commission Office within five (5) business days of the change being made in the AmeriCorps Portal. Programs may also need to complete the Budget Modification in CMS.
2. *Refilling Slots* - Eligible AmeriCorps State and National programs that have fully enrolled their awarded member slots are allowed to replace any member who terminates service before completing 30

percent of his/her term (effective May 17, 2007) provided that the member who terminates is not eligible for and does not receive a pro-rated education award. The slot being refilled must be equal to or lesser than the original slot. Programs may not refill the same slot more than once.

3. *Amending A Member Start Date* – Occasionally errors occur that require amending member start dates. The amended start date must match the start date in the member contract and the AmeriCorps Program staff must indicate that the member did not complete any hours or receive payment during the period between the original and amended start date. (*Note: Programs are not required to request approval for this action nor are programs required to notify the State Commission Office when a Member Start Date has been amended*).
4. *Completing Member Applications/Enrollment Forms* - Electronic AmeriCorps Member Applications are an acceptable form of record keeping, however if members are unable to sign electronically, a paper copy of all portions of the Member Application (including member sections) must be printed and kept on file with member's signature. (*Note: Programs are not required to request approval for this action nor are programs required to notify the State Commission Office when a Member Application/Enrollment Form has been completed*).
5. *Documenting Program Service Sites* - Within 90 days of the program start date, a spreadsheet of all program service sites including name of site, physical address, and number of members serving at each site must be completed and submitted to the State Office of National & Community Service. Updates to this form must be submitted to the State Commission Office Program Administrator within 30 days of the change. In addition to submitting the detailed site information to the State Commission, programs are still required to complete the Service Locations Section of the AmeriCorps Portal.

PORTAL ACTIONS THAT REQUIRE PRIOR APPROVAL FROM THE STATE COMMISSION OFFICE

Certain functions require prior written approval from your State Commission Program Administrator before you make take the action in the AmeriCorps Portal. An ONCS Member Conversion Worksheet must be completed and forwarded to the State Commission for approval no less than five (5) business days prior to making the change in the AmeriCorps Portal. The program may also need to submit an AmeriCorps Request for Revision/Amendment Form (*AmeriCorps Program Fiscal Manual: Attachment C*) and/or an AmeriCorps Member Slot Conversion & Budget Modification Form (*AmeriCorps Program Fiscal Manual: Attachment D*) as applicable.

The Program Administrator will review the request and approve or disapprove the request in writing to the program via email or land mail within five (5) business days. The State Commission will not approve any budget or project revision which is inconsistent with the purpose or terms and conditions of the Federal grant to the State Commission or program. If the revision requested by a Competitive Grantee will result in a change to the program's approved project, the request requires prior Federal approval. The Competitive Grantee must work with their State Commission Office AmeriCorps Program Administrator who will obtain the Corporation's approval before approving the Competitive Grantee's request. The program will be held responsible during monitoring or compliance visits and audits to verify that the program budget, member living allowance, and/or member time record and/or contract reconcile to reflect the change(s).

1. *Member Slot Conversions*
 - (a) Slot conversions that impact more than 10% of the total MSYs in a single program require that the program complete an AmeriCorps Member Conversion Worksheet and forward it to the State Commission for approval no less than five (5) business days prior to making the change in the AmeriCorps Portal. Programs must also complete a Budget Modification in CMS.
 - (b) Member slot conversions that leave more than a minimum time MSY after the conversion require an amendment from the Corporation.

Change in Member Enrollment Period - Programs do not have the system permissions to change the Member Enrollment Period eGrants system. Programs must request a change in any Member Enrollment Period from their AmeriCorps Program Administrator at the State Commission Office. Care should be taken to ensure that the new dates remain within the Budget Period dates and the new dates do not overlap with the Member Enrollment Period dates of a different program year for the same operating site.

2. ***Changing a Term of Service (filled positions)*** - Changes in terms of service may not result in an increased number of MSYs for the program.
 - (a) *Full-Time Members*—Programs may make occasional changes of currently enrolled full-time members to part-time members within the first three months of the member's service and within the constraints defined above in Section E sub-section i of the AmeriCorps Provisions. Impact on program quality should be factored into member slot conversions. The Corporation will not cover health care or child care costs for part-time members, therefore appropriate adjustments must be made. It is not allowable to transfer currently enrolled full-time members to a part-time status simply to provide a part-time education award.
 - (b) *Part-Time Members* - Converting part-time members to full-time is discouraged because it is very difficult to facilitate, unless done very early in the member's term of service. Programs may make such changes using the AmeriCorps Portal so long as they are within the first three months of the member's service, and the current budget can accommodate such changes. Programs must keep in mind that a member's minimum 1700 hours must be completed within 12 months of the member's original start date.

PORTAL ACTIONS THAT ARE NOT ALLOWED AT ANY TIME BY PROGRAMS

1. Transfer Member Slots (filled or unfilled) between Programs.

ATTACHMENT C

Request for Budget Revision/Amendment

LEGAL NAME: PROGRAM ID NUMBER:		PROGRAM NAME: CONTRACT#:					
FUNDING CATEGORIES	BUDGET ITEM	ORIGINAL CNCS BUDGET	REVISED CNCS BUDGET	DIFFERENCE BETWEEN THE TWO BUDGETS	ORIGINAL GRANTEE BUDGET	REVISED GRANTEE BUDGET	DIFFERENCE BETWEEN THE TWO BUDGETS
SECTION I: PROGRAM	Personnel Expenses	0	0	0	0	0	0
OPERATING COSTS	Personnel Fringe Benefits	0	0	0	0	0	0
	Staff Travel	0	0	0	0	0	0
	Member Travel	0	0	0	0	0	0
	Equipment	0	0	0	0	0	0
	Supplies	0	0	0	0	0	0
	Contracts & Consultants	0	0	0	0	0	0
	Training – Staff	0	0	0	0	0	0
	Training – Member	0	0	0	0	0	0
	Evaluation	0	0	0	0	0	0
	Other	0	0	0	0	0	0
SECTION II: MEMBER COSTS	Living Allowance FT (1700 hrs)	0	0	0	0	0	0
COSTS	Living Allowance HT (900 hrs)	0	0	0	0	0	0
	Living Allowance 2 YR HT	0	0	0	0	0	0
	Living Allowance RHT (675 hrs)	0	0	0	0	0	0
	Living Allowance QT (450 hrs)	0	0	0	0	0	0
	Living Allowance MT (300 hrs)	0	0	0	0	0	0
	FICA for Members	0	0	0	0	0	0
	Worker's Compensation	0	0	0	0	0	0
	Health Care	0	0	0	0	0	0
	Other Member Costs	0	0	0	0	0	0
	Match % for Section II						
SECTION III: ADMINISTRATIVE COSTS	Administration	0	0	0	0	0	0
	Match % for Section I and III						
	Totals	0	0	0	0	0	0

ATTACHMENT D



AmeriCorps Member Slot Conversion &
Budget Modification Form

Program Name: _____

Date: _____

Contract #: _____

Grant Year: _____

Contact Person: _____

Phone: _____

Change of member positions:	Current:	FT_____	HT_____	QT_____	RHT_____	MT_____
Request conversion to:	Revised:	FT_____	HT_____	QT_____	RHT_____	MT_____
When positions are converted, the number of full-time equivalents must remain the same within your program to maintain the equivalent estimated cost per member.						

Justification for Budget Revision or Conversion of positions (Include reason for revision and adverse consequences if revision is denied. Use additional sheets as necessary):

Authorized Signature

Date

Printed Name

Signatory Title

ATTACHMENT E

In-Kind Contribution Receipt/Voucher

VOUCHER #: _____



RECEIPT VOUCHER
IN-KIND CONTRIBUTION

Project Name: _____

Address: _____

DONATION INFORMATION

Donor's Name: _____ Phone #: () _____

Address: _____

Date Contributed: _____ Value: \$ _____

Description: _____

Authorized Donor Signature

FOR OFFICE USE ONLY

Credit to budget category: _____

**There should be a separate voucher for each different line item category. If not, the amount to be credited to each category will need to be shown here.*

Authorized Project Signature: _____

ATTACHMENT F

AmeriCorps Equipment Inventory



EQUIPMENT INVENTORY

Items of Equipment with a Current Fair Market Value of \$5,000 or More
and Purchased with Federal Grant Funds

Official Signature: _____ Grant #: _____

Printed Name: _____ Date of Submission: _____

Title: _____ Telephone #: _____

Is this program continuing beyond the expiration date of this CNS grant? Yes ____ No ____

If the above answer is YES, does the grantee request to continue use of all or part of the equipment? Yes ____ No ____

*(Identify all such equipment below by marking it with a double **)*

Does the grantee request the use of the equipment on other federally supported activities? Yes ____ No ____

Title Holder or Funding Source (Grantee/CNCS)	Item Description	Equipment Serial #	Location/Site & Condition*	Acquisition Date/Cost	Estimated Current Fair Market Value	Disposition or Date

*E-Excellent VG-Very Good G-Good F-Fair P-Poor

If the grantee does not request continued use of items of equipment, the Corporation will issue disposition instructions upon receipt of the inventory.

ATTACHMENT G

AmeriCorps Grantee Share Report



New York State AmeriCorps Program 2011 GRANTEE SHARE REPORT

Agency Name					
Program Name					
Contract Number					
Contract Period					
Reporting Period	2010	<input type="checkbox"/> Sept 1 - Nov 30	<input type="checkbox"/> Dec 1 - Feb 28		
<i>Check the current reporting period</i>	2011	<input type="checkbox"/> Mar 1 - May 31	<input type="checkbox"/> Jun 1 - Aug 31	<input type="checkbox"/> Sept 1 - Nov 30	<input type="checkbox"/> Dec 1 - Dec 31 (Final)
Grantee Share Categories	Approved Budget	Prior Grantee Expenditures	Current Grantee Expenditures	Total Grantee Expenditures to Date	Balance
Program Operating Costs					
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Travel	\$ -	\$ -	\$ -	\$ -	\$ -
Member Travel	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Program Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Training	\$ -	\$ -	\$ -	\$ -	\$ -
Member Training	\$ -	\$ -	\$ -	\$ -	\$ -
Evaluation	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Corporation Sponsored Meetings	\$ -	\$ -	\$ -	\$ -	\$ -
Living Allowance					
Full Time	\$ -	\$ -	\$ -	\$ -	\$ -
Half Time	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced Half Time	\$ -	\$ -	\$ -	\$ -	\$ -
Quarter Time	\$ -	\$ -	\$ -	\$ -	\$ -
Minimum Time	\$ -	\$ -	\$ -	\$ -	\$ -
Two Year Half Time - 2nd Year	\$ -	\$ -	\$ -	\$ -	\$ -
Two Year Half Time - 1st Year	\$ -	\$ -	\$ -	\$ -	\$ -
Member Support Costs					
FICA for Members	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care	\$ -	\$ -	\$ -	\$ -	\$ -
Other Member Support Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs					
Administrative Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -
Current Program Income	\$ -	Note 1: "Current Grantee Expenditures" (cell B44) must equal the amount in the green shaded			
Current In-kind Donations	\$ -	"Current Grantee Expenditures Totals" (cell E37). This amount must be entered into the			
Current Foundation/Other	\$ -	"Matching" field at the bottom of the claim in CMS.			
Current Grantee Expenditures	\$ -	Note 2: Prior Grantee expenditures to date should be reflected on CMS within the cumulative matching to date amount.			
<p>Reporting Program Income: AmeriCorps programs are required to report match that is earned as a result of program income. Program income is revenue earned as a direct result of activities funded under the grant. Revenue received from other sources to support the program that doesn't result from the grant activities is not considered program income. Program income must be used for the purposes of the grant. Program income can be used to cover costs allowed for the federal and non-federal shares of the grant. During the project period, program income may not be used by the grantee for other organizational purposes.</p>					

ATTACHMENT H

NEW YORK STATE DEPARTMENT OF LABOR
Unemployment Insurance Ruling



STATE OF NEW YORK
DEPARTMENT OF LABOR
GOVERNOR W. AVERELL HARRIMAN
STATE OFFICE BUILDING CAMPUS
ALBANY, NEW YORK 12240

*Tour
file*

January 16, 1996

RECEIVED
NYS Department of Labor
Unemployment Insurance Division
Albany, N.Y.
JAN 17 1996
Liability & Determination Section
Reviewing Subsection Supervisory

TO: Regional Directors
UI Quality Coordinators
FROM: Sharon Zankel *Sharon*
SUBJECT: Americorp - Coverage Issue

Please refer to the attached Counsel's Office memorandum, which confirms service with Americorp is not covered employment, specifically excluded by federal statute. This finding will be administered prospectively by this Department.

It is my understanding an Americorp's enrollee may have performed services on behalf of a local government entity or not-for-profit organization.

Pending a procedural update in the Community Services Part III Manual, please advise CSCs in your region accordingly.

cc: J. Brown w/attachment
R. Elie "
G. Forslin "
T. Malone w/o attachment
D. Mohan w/attachment
M. Vittagliano w/o attachment

NEW YORK STATE

DEPARTMENT OF LABOR

INTER-OFFICE MEMORANDUM

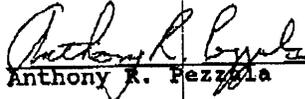
DATE: January 22, 1996

TO: Associates
FROM: Anthony R. Pezzula
SUBJECT: Americorp Participants

OFFICE: L & D Rm. 360

Attached is an opinion from Counsel's Office regarding the status of Americorp participants. In accordance with this interpretation such participants will not be considered employees. Mr. Malone has decided this interpretation will be applied prospectively so as not to disturb previously approved claims which could result in an overpayment.

Also attached for your information is a copy of a memo to CSD staff on this subject. Mr. Malone is in the process of devising a memo to Field Tax staff also. Please assure staff is aware of this interpretation.


Anthony R. Pezzula

ARP:lsc
Attachs.

cc: M. Vitagliano



STATE OF NEW YORK
OFFICE OF NATIONAL & COMMUNITY SERVICE

GEORGE E. PATAKI
GOVERNOR

AMERICORPS

MEMORANDUM

January 25, 1996

TO: All Program Directors
FROM: Nikki Smith *NS*
SUBJECT: Unemployment Insurance Ruling

I was notified today that the New York State Department of Labor (NYSDOL) has recently issued a ruling stating that AmeriCorps Members are **not** entitled to unemployment insurance under New York law. This ruling concurs with our belief that New York's unemployment program is not designed to include the AmeriCorps program as structured by the National Service Act.

Although I understand that some of you may have already received this information from your local NYSDOL offices, I have enclosed copies of the following memorandums which confirms "service with AmeriCorps is not covered employment":

- NYSDOL Counsel's Office memorandum
- NYSDOL Unemployment Insurance Division cover memo to Unemployment Insurance Quality Coordinators

Please call Stefanie Pérez of my staff, if you have any questions.



Thomas L. Malone
Director
Unemployment Insurance Division

STATE OF NEW YORK
DEPARTMENT OF LABOR
Governor W. Averell Harriman
State Office Building Campus
Albany, New York 12240

February 12, 1996

Ms. Nikki Smith
Executive Director
State of New York Office of
National and Community Services
State Capitol
Albany, New York 12224

Dear Nikki:

It is my understand that your office is aware our Counsel's Office recently issued a legal opinion regarding the eligibility of Americorp's participants for unemployment insurance benefits.

This will confirm that effective January 5, 1996, Americorp participants will no longer be considered eligible for these benefits. After careful review of the National and Community Services Act of 1990 which provides that participants "shall not be considered to be an employee of the program in which the participant is enrolled" and the adoption of this position by the US Department of Labor for Federal unemployment law purposes; this department has determined that the New York State Unemployment Insurance Law does not apply to these participants.

This change became effective as indicated above on January 5, 1996 the date of the opinion by Counsel on a prospective basis. I trust this addresses your concerns in this area and that you will notify the Americorp program providers if you have not done so already.

Sincerely,


Thomas L. Malone

TM:kn

U.S. Department of Labor

Employment Standards Administration
Wage and Hour Division
Washington, D.C. 20210



NOV 18 1998

The Honorable Harris Wofford
Chief Executive Officer
Corporation for National Service
1201 New York Avenue, N.W.
Washington, D.C. 20525

Dear Senator Wofford:

I am writing in reply to your November 2, 1998 letter to Secretary of Labor Alexis M. Herman regarding the relationship between the work done by AmeriCorps members and the Fair Labor Standards Act. AmeriCorps participants perform services pursuant to the National and Community Service Act of 1990, as amended, 42 U.S.C. 12501 *et seq.*, working for community based non-profit organizations. AmeriCorps participants enroll for a specific term, which is between nine and twelve months for full-time members, and they receive a fixed allowance to cover their living expenses. After the completion of their service, AmeriCorps participants also receive an education award.

When Congress amended the National and Community Service Act by passing the National and Community Service Trust Act of 1993, it included a specific definition of the term "participant." In that definition, which applies to members in AmeriCorps positions, Congress included the following proviso: "(B) RULE. A participant shall not be considered to be an employee of the program in which the participant is enrolled." 42 U.S.C. 12511(17)(B). Given this statutory language, we agree that an individual whose relationship with a program is limited to that of an AmeriCorps participant is not an employee of the program for purposes of the Fair Labor Standards Act.

Accordingly, in light of Congress' definitional Rule declaring that AmeriCorps participants are not employees of the program in which they are enrolled by virtue of their AmeriCorps service, we concur that they are not entitled to wages from the program that meet the requirements of the Fair Labor Standards Act.

We trust that this fully responds to your inquiry.

Sincerely,

John R. Fraser
Acting Administrator

Working for America's Workforce

ATTACHMENT I

AmeriCorps Grantee Expenditure Reporting Instructions



AmeriCorps Expenditure Report
New York State Contract Management System (CMS)

INSTRUCTIONS

AmeriCorps Expenditure Reports are to be submitted via the Contract Management System (CMS) by the due dates outlined in the Reporting Schedule in Appendix C of your New York State Contract.

AMERICORPS EXPENDITURE REPORT

This is an interactive form in the Contract Management System (CMS). Users will insert expenditures by quarter in the "Current Expenditures" column only. CMS will automatically populate the user's budget lines and will calculate the quarterly balance. The following required attachments provide support to the Expenditure Report.

1. Grantee Share Expenditure Report.

This is a downloadable form in the Contract Management System (CMS), or available from your Program Administrator. Users will download the form each quarter and input expenditures that were paid using grantee/local cash (not using CNCS/Federal funds awarded through your AmeriCorps grant). The "Total" fields will automatically be calculated.

At the bottom of the Grantee Share Report, input any Program Income generated for the current quarter into cell B48, any In-Kind donations utilized to support the program in the current quarter in cell B49, and any funding secured during the current quarter from Foundations or other eligible sources in cell B50.

2. AmeriCorps Member Activity Report.

New York State AmeriCorps programs are required to submit a report detailing member progress for the current reporting period associated with each Expenditure Report. Users should scan and upload a report from your member time tracking system as a PDF file into CMS. The report must include the following information:

- Member name
- Slot type (FT, PT, etc.)
- Enrollment status (active, suspended, etc.)
- Hours completed to date
- Expected completion date