



**New York State
AmeriCorps Fiscal Manual**

rev. Nov. 2010

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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:

- Maintain financial reports that lead clearly back to ledgers and source documents.
- Document payroll through time and attendance records, and payroll tax records.
- Maintain written cost allocation procedures and individual time distribution records allowing your program to identify and segregate costs chargeable to the grant.
- 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.)
- Insure, maintain, and keep track of the program's property.
- Protect the organization through adequate liability insurance.
- 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:

- 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;
- Costs for financial, accounting, auditing, internal evaluation, and contracting functions;
- Costs for insurance that protect the entity that operates the program;
- 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:

- Costs for members, including living allowances, insurance payments and expenses for training and travel;
- 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;
- 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 who 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). **Signed time and attendance records must be maintained, appropriately distributing an individual's time to the different programs or functions on which an individual works.**

The federal share of administrative costs cannot exceed the maximum of 5% or the percentage originally budgeted of total Corporation funds.

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 receive \$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. Commission / Corporation Approval Required

Formula-funded programs must get written approval from ONCS before making the following **Programmatic** changes. Competitive programs must also have permission from CNCS.

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



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

- 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.
- Purchases of Equipment over \$5,000 using grant funds, unless specified in the approved application and budget.
- 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 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 B 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.

Once a Contract Has Been Fully Executed

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 B or Attachment C.**

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 D** 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.

You can find the OMB Circulars 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:

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

CIRCULARS WHICH APPLY TO STATE AND LOCAL GOVERNMENTS

<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



**State Commission on
National & Community Service**

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 State Office of Comptroller. This advance will be recouped during the 2nd through 4th quarters (see Section B: 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 financial reports entered in financial claim reports via the Contract Management System (CMS) to insure spending is consistent with the budget plan, and match is being generated in the amounts required by the contract. Submission of the financial claim report serves as a request for reimbursement, taking the place of the voucher.

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

- Report that details currently enrolled AmeriCorps members with their slot allocation, hours served to date, percentage of hours served.
- 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.nationalservicerresources.org/files/program-income-FAQ-6-30-08.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 Program, to ONCS, through to OCFS's Bureau of Contract Management (BCM) and the State Comptrollers Office.

A. ONCS Processing/Review:

- Reviews the financial claim report for completeness.
- If ONCS determines that a grantee's financial claim report is not payable under the contract, they will prepare a Voucher Rejection/Adjustment Notice and forward it with the rejected financial claim report to the grantee.
- If ONCS determines that a financial claim report requires adjustment, they will initiate a Voucher Rejection/Adjustment Notice and forward it with the financial claim report to BCM, who after processing will forward it to the grantee with their copy of the adjusted financial claim report.
- If ONCS determines that the claim report is acceptable, the claim is forwarded to BCM for payment.

B. OCFS (BCM) Processing/Review:

- 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.

- 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.
- **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.**

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.

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.

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.

- **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.

- **Variances:** 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 a Rejection/Adjustment Notice which includes a section designated as "Notification of Variance". 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.

- a. 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.
- **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 (i.e., correct the under matching situation and show the correction on a revised financial claims report)...and resubmit on a separate financial claims report (with a copy of the Adjustment Notice attached). 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. BCM will issue a Request for Correction Notice when a financial claims report has been adjusted.

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 your ONCS 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.

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

1. All programs shall establish written procurement procedures. These procedures shall, at a minimum, include the following:
 - a. Avoid purchasing unnecessary items.
 - b. Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement.



- c. 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.
2. 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 E** must be submitted to ONCS.

15. UNEMPLOYMENT INSURANCE

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



ATTACHMENTS

ATTACHMENT A Examples of allowable and unallowable 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 moral 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
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:	Administration	0	0	0	0	0	0



**State Commission on
National & Community Service**

FOR ONCS USE ONLY:

APPROVAL: _____ **DATE:** _____

ATTACHMENT D
In-Kind Contribution Receipt/Voucher

VOUCHER #: _____

RECEIPT VOUCHER
IN-KIND CONTRIBUTION

Project Name: _____

Address: _____

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

Address: _____

DONATION INFORMATION

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 E
 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



**State Commission on
 National & Community Service**

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

ATTACHMENT F Unemployment Insurance Ruling



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

January 16, 1996

Tou-ji
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



State Commission on
National & Community Service

NEW YORK STATE

DEPARTMENT OF LABOR

INTER-OFFICE MEMORANDUM

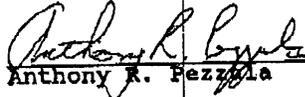
DATE: January 22, 1996

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 Commission on
National & Community Service



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 
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.



State Commission on
National & Community Service



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



State Commission on
National & Community Service



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,

A handwritten signature in black ink that reads "John R. Fraser".

John R. Fraser
Acting Administrator

Working for America's Workforce



State Commission on
National & Community Service