## IN-KIND CONTRIBUTIONS

**In-Kind contributions must meet the following criteria to be acceptable as match.**

- The contribution must be necessary to accomplish the scope of work as described in the contract.
- The contribution must meet all the requirements of allowable costs.
- The contribution must be adequately documented. **<u>Documentation should include</u>**:
  - a description of the goods or services contributed.
  - the purpose of the goods or services as related to contract performance.
  - the basis for determining value and supporting calculations and documentation.
  - time sheets for volunteer personnel services.
  - any additional documentation necessary to authenticate the transaction.
- The value of In-Kind contributions must be recorded.
- In valuing In Kind contributions, the amount claimed will be considered reasonable to the extent that it is consistent with the value placed on similar work or services performed within the agency. In cases where the type of service provided is not found within the agency, the amount claimed will be considered reasonable to the extent that it is comparable to that paid for similar services in the labor market in which the agency competes for the service involved. The service must typically be provided at a cost to the public and/or be a requirement under the provisions of the grant award. For example, ordinarily there is no cost associated with public service announcements, newspaper articles, and talk shows; therefore, there is no cost basis for claiming an In-kind contribution.

Listed below are general guidelines for backup documentation to support the most common types of In-Kind contributions. Each program must determine the backup documentation required for other types of In-Kind contributions based on the minimum documentation requirements listed above.

## SPEAKERS, PROFESSIONAL SERVICES

To adequately document the contribution of a speaker or other professional's time, the Documentation of In Kind Contribution form should be used. Be as specific as you can.

**<u>Include information on:</u>**

1. Name and occupation of the person.
2. The date and actual time (i.e., 9:00 to 11:00 a.m. – not just number of hours) that the service(s) were provided.
3. The location name (i.e., -Central Office Conference Room) and address of the site where the service was provided.
4. The specific type of service provided (i.e., -Delivered speech on substance abuse).
5. The rate of pay for the service. (Note -The rate of pay should be based on the service provided -not the individual's rate of pay in his/her profession. Please refer to the valuation rate form).
6. A signature and date line for the speaker or professional attesting to the validity and accuracy of service.

**VOLUNTEER WORKERS**

A volunteer time sheet should be used to adequately document the volunteer's time contributed to contract related activities. At minimum, the time sheet should provide the following information.

1. Name, address, and phone number of the person.
2. The date and actual time (i.e., -9:00 to 11:00 a.m. - not just number of hours) that the volunteer worked.
3. The job site worked at (Generations Center).
4. The specific type of service provided (i.e., -secretarial services, set up tables and ~ chairs for workshop).
5. A signature and date line for the volunteer attesting to the validity and accuracy of the time sheet.

**Note** -Volunteers who work multiple times during the month can record all of the time donated on one time sheet rather than filling out a separate time sheet for each occasion worked, **but each occasion worked must be** a **separate line item on the** time sheet.