

# MARYLAND GOVERNOR'S OFFICE ON SERVICE AND VOLUNTEERISM

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## *2012 – 2013 AmeriCorps State Grantee Manual REVISED (3/22/13)*

- Section I: Grantee  
Monitoring**
- Section II: Fiscal & Grant  
Management**
- Section III: Exhibits**



*This manual is intended to be used in conjunction with federal statutes and regulations; AmeriCorps Grant Provisions; Notice of Grant Award; approved grant narratives, performance measures, and budget; and individual program policies.*

## **SECTION I: GRANTEE MONITORING**

Page 2

## **SECTION II: FISCAL & GRANT MANAGEMENT**

Page 16

## **SECTION III: EXHIBITS**

Page 40

**Highlighting** denotes revisions since original printing.

## **SECTION I: GRANTEE MONITORING TABLE OF CONTENTS**

<b>I. Overview</b>	<b>Page 4</b>
<b>II. The AmeriCorps Grant</b>	<b>Page 4</b>
A. Request for Proposals	
B. Grant Application	
C. Notice of Grant Award	
D. Programmatic Changes	
<b>III. Reporting and Communication</b>	<b>Page 6</b>
A. Program Progress Reports	
B. Supplemental Reporting	
C. Routine Reporting	
D. Resource Sharing	
E. Policy Knowledge and Implementation	
<b>IV. Site Visits and Desk Audits</b>	<b>Page 8</b>
A. Monitoring	
B. Systems Review	
C. Fiscal Site Visit	
<b>V. Inclusion Policy</b>	<b>Page 9</b>
A. Purpose	
B. Reasonable Accommodation	
C. National Service Inclusion Project	
<b>VI. Program Staff Meetings</b>	<b>Page 10</b>
A. Purposes	
B. 2012 – 2013 Meeting Schedule	
<b>VII. My AmeriCorps Portal Compliance</b>	<b>Page 11</b>
A. GOSV Portal Monitoring Activities	
B. Service Opportunities	
C. Member Enrollment	
D. Service Locations and Members Assigned	
E. Slot Conversion	
F. Slot Refill	
G. Member Exit	
H. Member Timesheets	

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## **GRANTEE MONITORING**

### **I. Overview**

The Governor's Office on Service and Volunteerism (GOSV) oversees the implementation of AmeriCorps State program funding across Maryland; funding is provided by the federal Corporation for National and Community Service (CNCS). To do so, the GOSV implements a monitoring system for AmeriCorps grantees that tracks their progress on approved program objectives, member activities, and budgets each year. The monitoring system includes fiscal and systems reviews as well as on-site visits, written progress reports, program staff meetings, and regular communication between the AmeriCorps program and GOSV staff.

Current information is provided in the sections below for the 2012 – 2013 program year. With developments at the national level, CNCS may assign additional grantee requirements and monitoring activities during the current program year. The GOSV will notify grantees immediately and work with program staff to fulfill any new program requirements.

### **II. The AmeriCorps Grant**

#### **A. Request for Proposals**

Each AmeriCorps grant award is bound by a Notice of Funding Opportunity (NOFO) that stipulates all approved activities for the funding source. The NOFO includes the maximum cost per member service year and other budget limits, required member policies and procedures, and more. The NOFO also cites relevant regulations and provisions that govern the use of the AmeriCorps funds during the annual funding cycle.

All grantees should retain a copy of the original NOFO for each AmeriCorps grant application and award.

#### **B. Grant Application**

The grant application is the source of the structure and goals for each AmeriCorps program. In it, program applicants establish the critical unmet community need that is served by the AmeriCorps members, articulate the service goals that will address that need, and establish measurable objectives that will indicate when the need has been met. The application should include a detailed implementation schedule for the program year as well as extensive information on member recruitment and support, community engagement, program evaluation, and program staff capacity.

AmeriCorps grant applications are submitted and managed via the national online system, called eGrants. EGrants provides the structure for all portions of the AmeriCorps grant application, including applicant information, narratives, performance measures, and budget. To apply via eGrants, an applicant must create a user name and password. Instructions for submitting grant applications in eGrants are provided in the NOFO each year. Grantees are responsible for updating and revising their grant applications in

eGrants as requested by the GOSV or CNCS, and for maintaining records of all user names and passwords in the eGrants system.

### **C. Notice of Grant Award**

The GOSV's Notice of Grant Award (NGA) is the legal document that makes the AmeriCorps program or planning funds available to the grantee. The NGA is included in an award packet that contains: the Award Letter, Cooperative Agreement, AmeriCorps Provisions, and two Signature Pages. To access the AmeriCorps funds, grantees must return the Signature Pages, along with any other required information (e.g. organizational chart, training schedule), to the GOSV at the start of the program year. Once the NGA is distributed, any substantive changes to the proposed program require the approval of the GOSV Director.

### **D. Programmatic Changes**

Each AmeriCorps program must be implemented as described in the approved grant application. Proposed deviations from the approved program design must first receive written approval from the GOSV. Programs must request GOSV review and approval before making the following changes:

- ❖ Modifications to the scope, focus areas, or goals of the program, whether or not they involve budgetary changes;
- ❖ Substantial changes in the level or dynamics of site or member supervision;
- ❖ Changes in key staff member(s) specified in the award paperwork, or reduction of staff time devoted to the program; or
- ❖ Altering service locations (i.e. "sites") or the program's designated service area.

If a program is unsure if a formal change request is needed, please consult with the GOSV Program Officer. To request a programmatic change, send the following information via email ([DLProgram\\_GOSV@maryland.gov](mailto:DLProgram_GOSV@maryland.gov)):

1. Date of request
2. Effective date of change (must be at least 15 business days later than the date of request)
3. Description of proposed change (e.g. new service area, expansion of member services; please limit response to 500 words)
4. Reason for change (e.g. evidence of change in community need, effective interventions; please limit response to 150 words)
5. Explanation of, and how the program will minimize, the impact on current program operations (e.g. active sites, enrolled members; please limit your response to 150 words)

The request must be submitted via email to [DLProgram\\_GOSV@maryland.gov](mailto:DLProgram_GOSV@maryland.gov) at least 15 business days before the effective date of the requested change. The GOSV will respond within five business days; the response may require further information before a

decision is made. After all requested information is received and considered, the GOSV Director will render a decision on the requested change; all decisions will be final.

If approved, the program must document the change and ensure that all partners are properly notified. If applicable, the program should submit a new training schedule and organizational chart to the GOSV.

**PLEASE NOTE:**

- Programmatic changes will be approved sparingly.
- No changes will be approved verbally.
- Any changes that would require the conversion of a stipended position to a non-stipended position or of an enrolled member's status from part-time to full-time service will **not** be permitted.
- A request for major programmatic changes (whether approved or denied) may result in the GOSV requiring a new application for the next grant cycle, even where a grantee would otherwise be considered a continuation applicant.

### III. Reporting and Communication

#### A. Program Progress Reports

AmeriCorps program staff will complete program progress reports that detail demographic information required by CNCS, program accomplishments and challenges, member stories, performance measures, Portal compliance, and more each quarter. Each grantee is expected to have proper data collection procedures in order to provide accurate information for each report. Grantees will retain all documentation and evidence that supports the reported results.

As stated in the Cooperative Agreement, grantees are required to submit progress reports completed in full and on time. Incomplete or incorrect reports will be returned to the grantee for revisions. Late or incomplete reports may result in the suspension of grant disbursements. Reports will be reviewed by the GOSV Director and Program Officer, and grantees will receive a review on their reports. Feedback may include recommendations, program resources, clarifying questions, requests for additional information, corrections, etc. Grantees will submit progress reports online via the GOSV's online Salesforce reporting system. Refer to Exhibit Q for Salesforce instructions.

Progress reports for the 2012 – 2013 program year are due on the following dates:

Due Date	Period Covered
January 25, 2013	Start of grant year – December 31, 2012
April 25, 2013	January 1 – March 31, 2013
July 25, 2013	April 1 – June 30, 2013
October 25, 2013	Start of grant year – September 30, 2013 Final Report (cumulative)

## **B. Supplemental Reporting**

From time to time, the GOSV will require grantees to submit additional demographic or program information (e.g. survey of September 11 service activities, use of the eGrants Portal). This information will be used to improve GOSV operations, for outreach, or to support grantees.

## **C. Routine Reporting**

Grantees should keep GOSV staff updated on all significant developments that occur throughout the implementation of the AmeriCorps program. There are certain circumstances when grantees should **immediately** notify the GOSV. These situations include, but are not limited to, personnel transitions, potential changes to the approved grant (e.g. slot conversions, budget revisions, program design change, etc.), member grievances, audit findings, difficulties with meeting budgeted match, and any potential issues of compliance. All notifications should be sent to DLProgram\_GOSV@maryland.gov. Grantees are expected to contact the GOSV early should a problem arise. See Exhibit A for a synopsis of the GOSV's expectations of program management core duties.

In the case of technical problems with eGrants or the Portal, questions regarding the AmeriCorps education award, or other questions regarding AmeriCorps program management, the grantee should contact the National Service Hotline (1-800-942-2677 or <http://www.nationalservice.gov/questions/app/ask>) and copy DLProgram\_GOSV@maryland.gov on the communications. When communicating with the Hotline, the grantee should be sure to ask for the name, title, and phone number of the person with whom you speak (or keep the email communications that provide that information). In the event that the Hotline response is not in alignment with the grantee's understanding of Portal policies and procedures, it will be most helpful to have the exact contact at CNCS.

## **D. Resource Sharing**

The GOSV staff will provide monthly updates via email to all grantees. The updates will include program development resources, GOSV business, or other AmeriCorps news. It is expected that all grantees will carefully read and respond to these updates as necessary; grantees should also maintain copies of the updates throughout the year so that they may refer to any statements on policies, procedures, or other grant-management business. It is also expected that the program staff contact will share the GOSV updates as appropriate with fiscal and other staff members at the program, members, sites, etc. throughout the year.

## **E. Policy Knowledge and Implementation**

The GOSV will work with grantees throughout the year to share current local, state, or federal policies and procedures. It is expected that grantees will read policy statements

and materials as they are released by the GOSV or the Corporation for National and Community Service and that they will integrate and implement new policies as required.

For specific policy questions, grantees should always consult: (1) 2012 Grant Provisions; (2) Maryland Notice of Grant Award; (3) the Grant Notice and Application; (4) the GOSV Grantee Manual; and/or (4) the MegaSearch ([http://www.americorps.gov/help/ac\\_sn\\_all/2010\\_Megasearch\\_Site.html](http://www.americorps.gov/help/ac_sn_all/2010_Megasearch_Site.html)).

In 2012 – 2013, the GOSV will provide training materials and facilitate meetings to address and implement the new expectations and regulations outlined in the 2011 – 2015 CNCS Strategic Plan, 2012 AmeriCorps Provisions, and other applicable guidance. Over the course of the year, the GOSV will review the changes in the CNCS Focus Areas, performance measurement, the National Service Criminal History Check policy, reporting requirements, etc. This information will be provided at program staff meetings, in monthly email updates, on conference calls and webinars, and through the routine monitoring activities of the office.

## **IV. Site Visits and Desk Audits**

### **A. Monitoring**

As appropriate, the GOSV will conduct routine monitoring site visits. The monitoring site visit will include a meeting with integral program staff and a discussion of program goals, implementation, and results with relevant program staff. The visit may include, as appropriate, a tour/observation of service in action and member and/or site supervisor meeting(s). An agenda will be sent two weeks prior to the visit.

After each site visit, GOSV staff members will complete a site visit report and distribute it to all participants within five business days. All information gathered at the site visit will be documented in the report. Site visit confirmations and reports will be distributed via email.

In 2012 – 2013, selected grantees may be required to participate in desk audits that will require them to document their data collection procedures, provide evidence supporting reported results, and document source of match/grantee share. A desk audit is a monitoring tool that allows the GOSV to gather all materials and records from grantees on a particular topic and review and comment on them outside of the on-site visit schedule (i.e. at the GOSV office). Grantees will receive preparation instructions for the desk audits at least 30 days before the deadline for submission of records.

All issues of non-compliance will be documented and dealt with as a high priority. Upon receipt of the site visit or desk audit report from the GOSV, the grantee will have 30 business days to respond and rectify all non-compliance issues. Failure to comply with this requirement will result in the suspension of grantee funding until all compliance issues are resolved.

## **B. Systems Review**

The systems review is an in-depth look at each grantee's organizational capacity for managing the AmeriCorps program operations and members. Each new grantee will have a systems review within the first six months of operation, and then again as necessary. Systems reviews will include AmeriCorps member file reviews. Existing grantees will receive a systems review as determined by risk assessment criteria. During the systems review, GOSV staff will complete the AmeriCorps member checklist (Exhibit B), a systems review checklist, and a grievance procedures review (Exhibit C). Copies of procedures and documents contained on the checklists will be placed in the grantee's file for the appropriate program year.

During the systems review, at least two member files will be randomly selected for every 10 members currently enrolled in the program (not to exceed 10 files reviewed per visit). The selected member's name will be noted on the member file checklist, and one form will be completed for each selected file.

All issues of non-compliance will be documented and dealt with as a high priority. Upon receipt of the feedback from the GOSV, the grantee will have 30 business days to respond and rectify all non-compliance issues. Failure to comply with this requirement will result in the suspension of grantee funding until all compliance issues are resolved.

## **C. Fiscal Site Visit:**

Fiscal site visits will occur randomly or if reporting and monitoring results demonstrate fiscal weaknesses. Please see pages 36 – 38 for details.

## **V. Inclusion Policy**

### **A. Purpose**

The GOSV and CNCS encourage individuals of all abilities to participate in national service. Many individuals with disabilities are actively participating in national service. The GOSV provides support so that programs are able to enroll members of all abilities.

### **B. Reasonable Accommodation**

It is at an individual's discretion to disclose a disability and a need for a reasonable accommodation. A reasonable accommodation is an adjustment to a service position, the service environment, or the way things are usually done that allows a qualified individual with a disability to complete the application process, perform essential service functions, or enjoy equal access to benefits and privileges of service. In many cases, such adjustments may be free or of minimal cost to the program.

In cases where a reasonable accommodation may require the purchase of equipment, supplies, or services, a program may request reasonable accommodation funds from the GOSV. The program should first investigate potential solutions and cost before making a

request to the GOSV. Submit the Reasonable Accommodation Support Request Form (Exhibit F) via email attachment to DLProgram\_GOSV@maryland.gov. Please note that limited funds are available to support all Maryland national service programs.

### C. National Service Inclusion Project

The National Service Inclusion Project (NSIP) is a Corporation for National and Community Service (CNCS) training and technical assistance provider. Through comprehensive training, technical assistance, and product dissemination, NSIP strives to ensure meaningful service experiences for all Americans, regardless of their abilities. Most services are free of charge. For more information, go to NSIP's website ([www.serviceandinclusion.org](http://www.serviceandinclusion.org)) or call 1-888-491-0326 (Voice and TTY).

## VI. Program Staff Meetings

### D. Purposes

As part of maintaining regular communication with and providing technical assistance to grantees, the GOSV convenes quarterly AmeriCorps grantee meetings at different locations across the state. In general, the desired outcomes of the meetings are to:

- ❖ Provide current AmeriCorps and grant management information,
- ❖ Offer problem-solving or other resource-sharing opportunities among program staff,
- ❖ Encourage cross-program collaboration, and
- ❖ Strengthen the delivery of AmeriCorps program services in Maryland.

As stated in the GOSV's Cooperative Agreement, AmeriCorps programs are required to send the designated (i.e. listed as main contact on the grantee agreement staff identification form) program staff member to each meeting, and they may choose to include up to two additional staff members per meeting depending on space available. Prior to each meeting, program staff will receive an agenda, desired outcomes for the meeting, and briefing materials to review. Grantees should review the agenda and ensure that all pertinent staff members are represented at each meeting.

### E. 2012 – 2013 Meeting Schedule

Date	Time
September 27, 2012	10:00 am – 3:00 pm
December 13, 2012	10:00 am – 3:00 pm
March 14, 2013	10:00 am – 3:00 pm
July 11, 2013	10:00 am – 3:00 pm

## VII. My AmeriCorps (eGrants) Portal Compliance

The Maryland GOSV will work with AmeriCorps program grantees to effectively manage AmeriCorps member service in the most timely and accurate ways possible. The following policies apply to all GOSV AmeriCorps program grantees.

The National Service Resource Center provides tutorials on the Portal and the eGrants system for AmeriCorps grantees. Tutorials may be found at [www.nationalserviceresources.org/ac-training-support-state](http://www.nationalserviceresources.org/ac-training-support-state).

### A. GOSV Portal Monitoring Activities – Monthly Compliance Check

A GOSV staff member will review the status of the program's members each month. S/he will complete a Portal compliance checklist and contact the program staff if there are any missing items or outstanding issues to address. A corrective action plan will be implemented within 30 days to resolve the issues or problems. In general, the Portal compliance check will be conducted on or about the first day of each month.

The monthly checklist includes the following:

Criteria	Portal Location
Service location matches approved grant	Service Locations Report
Service location address	Service Locations Report
Site supervisor	Service Locations Report
Site supervisor contact info	Service Locations Report
Members assigned to service locations	Manage Programs, View Members
Currently Enrolled Slots	Slot Info
Currently Enrolled MSYs	Slot Info
% Enrolled $\leq$ 30 Days	Enrollment Approval Cycle Report
Enrollment Rate	Enrollment Rate Report
Retention Rate	Retention Rate Report
% Exited $\leq$ 30 Days	Exit Approval Cycle Report

The compliance check will also monitor slot conversions and refills. Revolving items will be addressed at certain times of the year. For example, in June and July, unfilled slots will be noted; in September, exits will be monitored. The GOSV also makes note of any Portal irregularities during the monthly compliance check and notes improvement in Portal compliance.

### B. Service Opportunities

AmeriCorps grantees are encouraged to post their available AmeriCorps member service opportunities in the Portal as soon as possible upon receipt of the grant award or as allowed by the eGrants system. Programs may maintain their listings for the service year at their discretion (i.e. as long as there are slots available). Programs will open their listings as needed to fill their member positions.

**C. Member Enrollment – 30 Calendar Days or Less Required**

AmeriCorps grantees of the Maryland GOSV are required to enroll all members in the Portal within 30 calendar days of the first day of member service. (Reference CNCS Provisions IV.C.1, 5, & 6)

**D. Service Locations & Members Assigned – 30 Calendar Days or Less Required**

All AmeriCorps grantees are required to enter service locations for their AmeriCorps member service positions in the Portal. Grantees must enter complete and correct contact information and complete addresses, including zip-plus-four, for each service location at the start of the program year. All members must be assigned to the appropriate service location within 30 calendar days of their start date; grantees must update their service locations and member assignments as necessary throughout the grant year. (Reference AmeriCorps Provisions IV.C.4)

**E. Slot Conversion – To Be Approved Sparingly**

The GOSV expects the grantee to perform the services and enroll members as proposed and approved in the AmeriCorps grant application. To accommodate unforeseen challenges or program changes, conversions may be granted, on an individual basis, only in cases of extenuating circumstances.

AmeriCorps program grantees must request and receive approval to convert any awarded AmeriCorps slots from the GOSV in advance of the enrollment or change in status of service of an AmeriCorps member. To request conversion, send the following information via email:

1. Date of request
2. Type of conversion (e.g. 1 FT to 2 PT)
3. Effective date of conversion (must be at least 10 business days later than the date of request)
4. Name(s) of member(s) currently serving
5. What is the impact on the completion date for the member/position? (Please limit your response to 150 words.)
6. What, if any, impact will this conversion have on your current program operations, member training, etc.? (Please limit your response to 150 words.)

The request must be submitted via email to [DLProgram\\_GOSV@maryland.gov](mailto:DLProgram_GOSV@maryland.gov) at least 15 business days before the effective date of the conversion is requested. The GOSV will respond within five business days; the response may require further information before a decision is made. After all requested information is received and considered, the GOSV Director will render a decision on the requested conversion; all decisions will be final. The GOSV Director will perform approved conversions in the Portal.

If approved, the program must document the conversion in the member and host site file (if applicable), and verify that the member's contract is accurate. Only the GOSV staff

will make the necessary changes in the Portal; grantees should never alter or edit their Portal slot configuration. Monitoring of these steps will be included in the routine site visits and desk audits conducted by the GOSV.

**PLEASE NOTE:**

- Conversion requests will not be approved verbally.
- At no point shall a program convert any slots or terms themselves in the Portal. All conversions will be made in the system by GOSV staff.
- The conversion of a stipended position to a non-stipended position is **not** permitted.
- The conversion of an enrolled member's status from part-time to full-time service is **not** permitted.

**F. Slot Refill**

Programs may request to refill an AmeriCorps slot whenever a member exits having served less than 30% of his/her hours within the program year, provided that member is not eligible for, and does not receive a pro-rated education award. Slots may not be refilled more than once. To request a slot refill, send the following information to the Director and the Program Officer via email:

1. Date of request
2. Type of slot(s) (e.g. FT, PT, RHT)
3. Effective date of refill(s) (must be at least 10 days later than the date of request)
4. Name(s) of member(s) exiting and name(s) of member(s) to be enrolled
5. Why did the member(s) exit the program early?
6. How will you integrate the new member(s) into the current corps/program? (Please limit your response to 150 words.)

The request must be submitted via email to [DLProgram\\_GOSV@maryland.gov](mailto:DLProgram_GOSV@maryland.gov) at least 15 business days before the effective date of the refill is requested. The GOSV will respond within five business days; the response may require further information before a decision is made. After all requested information is received and considered, the GOSV Director will render a decision on the requested refill; all decisions will be final. The GOSV Director will perform approved refills in the Portal.

If approved, the program must document the refill in the member and host site file (if applicable), and verify that the member's contract is accurate. Only the GOSV staff will make the necessary changes in the Portal; grantees should never alter or edit their Portal slot configuration. Monitoring of these steps will be included in the routine site visits and desk audits conducted by the GOSV.

**PLEASE NOTE:**

- Refill requests will not be approved verbally.
- Even if a slot is refilled, the exit of any member without any education award will lower the program's retention rate.

**G. Member Exit – 30 Calendar Days or Less Required**

AmeriCorps grantees of the Maryland GOSV are required to exit all members in the Portal within 30 calendar days of the last day of member service (full or partial term). (Reference CNCS Provisions IV.C.1, 5, 6 & 7)

**H. Member Timesheets**

AmeriCorps programs are required to maintain accurate records of member service throughout the term and program year and to document fully that members have completed all necessary service hours to qualify for the federal Eli Segal Education Award (Reference CNCS Provisions IV.C.1, 5, 6 & 7). The GOSV will review member timesheets during monitoring site visits. On a case-by-case basis or as part of routine monitoring, the GOSV may also require documentation of member time when members exit.

No member should, by contract or member service agreement, be required to serve more than 40 hours per week as a condition of enrollment or as a condition of receiving the education award. The GOSV understands that some members may, from time to time, serve more hours during busy seasons or in an attempt to make up service hours missed.

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## SECTION II: FISCAL & GRANT MANAGEMENT

### TABLE OF CONTENTS

	<b>Statement of Purpose</b>	<b>Page 20</b>
<b>I.</b>	<b>Grant Awards</b>	<b>Page 20</b>
	A. Grant Period	
	B. Award Risk Assessment	
	C. Pre-Awards	
	D. Awards	
<b>II.</b>	<b>Fiscal/Audit Process</b>	<b>Page 22</b>
	A. Purpose	
<b>III.</b>	<b>Oversight of Audits</b>	<b>Page 22</b>
	A. Purpose	
	B. Policy	
	1. A-133 Policy	
	2. Other Audits	
	3. Policy on Conducting an A-133/Audit	
	C. Procedures Relating to the Audit	
	D. GOSV Review of Audits	
<b>IV.</b>	<b>Disbursement of Funds and Methods of Payment</b>	<b>Page 23</b>
	A. GOSV Policy	
	B. Procedures	
	C. Advances	
	1. Documentation	
	2. Submission Requirements	
	3. Cash Advancement Due Dates	
	D. Reimbursements	
	1. Documentation	
	2. Submission Requirements	
<b>V.</b>	<b>Financial Reports</b>	<b>Page 25</b>
	A. Purpose	
	B. Submission Format	
	C. Electronic Submissions	
	1. Submission Timeline	
	2. Expense Report Forms	
	D. FFR Extension Request	
	E. Unexpended Funds Reports	
	F. GOSV Policy on Inaccurate Financial Submissions/Checklists	
	G. Policy on Submission of Late Financial Reports	

- VI. Match** **Page 28**
- A. Match Requirement
  - B. Considerations in Determining Appropriate Match
  - C. Documentation is Key
- VII. Program Income** **Page 28**
- VIII. Budget Requirements** **Page 29**
- A. Budgetary Changes
  - B. Administrative Costs/Indirect Costs
  - C. AmeriCorps Member Expenses
    - 1. Living Allowances
    - 2. Taxes
      - a. Income Taxes
      - b. FICA
    - 3. Insurance
      - a. Health Care Coverage
      - b. Liability Insurance
      - c. Unemployment Insurance
      - d. Worker's Compensation
    - 4. Member Gear
      - a. AmeriCorps Service Gear
      - b. Program Service Gear
    - 5. Child Care
      - a. Member Eligibility
      - b. Qualified Providers
      - c. Administration of Child Care Payments
    - 6. Impact of Member Living Allowances
      - a. Food Stamp Program
      - b. TANF
      - c. Housing
      - d. SSI/SSDI
      - e. Work-study
      - f. Other programs
    - 7. Waiving the Living Allowance
- IX. Financial Management Requirements** **Page 33**
- A. General
  - B. Allowable Costs
  - C. Allocable Costs
- X. Regulatory Requirements** **Page 34**
- A. OMB Circulars on Cost Principles
  - B. Other Circulars
  - C. Compliance

<b>XI. Financial Policies and Procedures</b>	<b>Page 35</b>
A. Purpose	
B. Documenting Policies and Procedures	
<b>XII. Additional Requirements</b>	<b>Page 36</b>
A. National Trust Forms	
B. Program Staff Meetings	
C. Promotional Material	
D. Fiscal Site Visits	
<b>XIII. Closeout</b>	<b>Page 38</b>
A. Closeout Procedure	
1. Documents Needed	
2. Regulations on Document Retention	
3. GOSV Process	
4. Completion of Closeout	
B. Equipment	
1. Definition of Equipment	
2. Allowable Equipment	
3. Title to Equipment	
4. Purchase of Equipment	

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## GOSV FISCAL & GRANT MANAGEMENT

### Statement of Purpose

- To outline the fiscal process and identify the accountability of grant funds within the administrative and accounting systems of the Governor's Office on Service and Volunteerism (GOSV) and Maryland's State Executive Department.
- To set forth the fiscal responsibilities and requirements for all of the GOSV's AmeriCorps grantees to ensure compliance with federal and state financial rules and regulations.
- To provide sample fiscal forms for the GOSV's AmeriCorps grantees (attached as exhibits).

### I. Grant Awards

#### A. Grant Period

Programs are awarded a one-year grant award. Funds are available and costs are allowable for one year only. Use of federal funds is authorized at the start date of the first member unless otherwise approved. Programs in need of funds prior to grant year start-up, must arrange for pre-award expenditures (including recruitment, staff, etc.) authorized solely by the GOSV. This authorization must be in writing. See below for process of requesting.

AmeriCorps grant management involves several national record-keeping and reporting documents and systems. These include eGrants, the My AmeriCorps Portal, and the Federal Financial Report (FFR). Key reporting periods:

- ❖ Project Period – this is determined by GOSV, per the receipt of the grant award from the Corporation for National and Community Service. Grantees are expected to adhere to the project period as proposed in the grant application. Grantees may have members serving only during the approved project period on the Notice of Grant Award.
- ❖ Grant/Budget Period – this is determined by the GOSV, per the receipt of the grant award from the Corporation for National and Community Service. Grantees may draw down federal funds only during the approved budget period on the Notice of Grant Award.
- ❖ Enrollment Period – this is a 364-day period of time during which a grantee may enroll AmeriCorps members. The enrollment start date is proposed in the eGrants application, and once the grant is approved, the enrollment period is recorded in the Portal. Please note: regardless of the start date for any member, **grantees must exit all members by the end of the project and budget periods provided in the Notice of Grant Award.**

## **B. Award Risk Assessment**

Upon approval of a grant proposal, new grantees will be required to complete a financial risk assessment survey. The GOSV uses this as a tool to assess potential risk and to assess potential financial training areas. The survey evaluates organizational and financial management and looks at grantee compliance with AmeriCorps regulations. The survey also has programs report all potential funding (match) sources. Programs will not receive an official award notice until the survey and all applicable supporting documentation are received by the GOSV.

## **C. Pre-Awards**

The date of receipt for the official award notice changes each year. If a program needs to operate before the receipt of the official award, program staff must contact the GOSV to request a pre-award cost agreement prior to start-up. AmeriCorps members may not begin serving, and may not be enrolled in the eGrants Portal, until the effective date of the Notice of Grant Award.

## **D. Awards**

The grant between the GOSV and grantee consists of the following:

1. Award letter,
2. Award notice,
3. Cooperative agreement,
4. Grantee cooperative agreement signature form,
5. AmeriCorps program authorized signatures and grant-funded staff identification form,
6. Approved program year budget, and
7. Current AmeriCorps provisions.

Programs who receive a grant from the GOSV shall review all information provided. The legal applicant, as identified in the approved grant, should sign the cooperative agreement signature page, then submit the original to the GOSV and retain a copy for the program's files.

The cooperative agreement is a legally binding contract that binds the grantee to the award notice, approved grant/budget, regulations, and the provisions. Programs must submit the cooperative agreement signature page to the GOSV. Awards are not legally valid until a signed cooperative agreement is received by the GOSV; the agreement must be received by the GOSV before the start of the program.

The AmeriCorps program authorized signatures page is to be signed by the appropriate financial and/or program staff who have signatory power over financial reports, invoices, budget amendments, and carryover reports. The GOSV will not process financial reports without the authorized signatures page on file.

## II. Fiscal/Audit Process

### A. Purpose

The GOSV has instituted the fiscal and audit process in order to:

1. Facilitate efficient fiscal transactions in the disbursement and monitoring of federal funds for programmatic purposes and in keeping with the stipulations set forth in the AmeriCorps provisions,
2. Establish controls for proper use of funds and which safeguard against improper use of public funds,
3. Assist grantees in the development and implementation of sound financial management practices, and
4. Assist grantees in meeting their fiduciary responsibilities according to federal and state regulations.

## III. Oversight of Audits

### A. Purpose

To ensure all programs are following rules requiring completion of an annual audit. In addition, the audit is a risk management tool that can identify fiscal problems, past and present, which could put program funds at risk.

### B. Policy

1. **A-133 Policy:** Any grantee that expends \$500,000 or more of total federal awards (not just Corporation federal money) in a fiscal year is required to obtain a single audit for that year conducted by an independent auditor in accordance with the Single Audit Act, as amended, 31U.S.C. 7501, et seq., and OMB Circular A-133.
2. **Other Audits:** A grantee that does not expend \$500,000 in federal awards is exempt from the federal single audit requirements of OMB Circular A-133, but is required by the GOSV to conduct an audit of its programs, and records must be available for review. The GOSV requires all programs to have an audit conducted to assess quality and risk prior to granting awards.
3. **Policy on Conducting an A-133/Audit:** Grantees must satisfy the below standards when conducting either type of audit. The audit must be conducted by an independent auditor that determines:
  - a. if the organization's financial statements present the organization's and the program's financial position fairly;
  - b. if the organization has the internal control structure to ensure that the program is managing the award in accordance with the applicable federal laws and regulations; and

- c. if the program has complied with applicable laws and regulations that may have a direct and material effect on the program's financial statements.

### C. Procedures Relating to the Audit

The GOSV requires that programs have a copy of their most recent audit on hand for fiscal monitoring, and requires that all programs must submit their annual audit to the GOSV. Programs are required to submit a copy of their most recent audit report prior to receiving an award. If the most recent audit report is not yet available, a program must submit a copy of the prior year's audit report upon request in addition and then submit the most current audit no later than June 30<sup>th</sup> of the following year. Failure to do so will result in a suspension of funds.

### D. GOSV Review of Audits

The following steps are taken in reviewing a program's audit report:

1. Opinion of audit firm is read to determine whether it has a qualified or unqualified opinion.
2. The summary of findings is reviewed in detail to ensure there are no programmatic findings, especially those that would reflect unfavorably on awarding the agency an AmeriCorps grant.

## IV. Disbursement of Funds and Methods of Payment

### A. GOSV Policy

Effective October 2012, the GOSV requires that all grantees request reimbursement on a monthly basis. All Expense Report Forms (ERFs) must be submitted through Salesforce; invoices should be generated via Salesforce and **saved in the program's Documents section in Salesforce**. See Exhibit Q for Salesforce Instructions.

### B. Procedures

Programs must submit the monthly ERF through Salesforce, generate the invoice through Salesforce, and **save the monthly invoice in the Documents section of Salesforce (Exhibit Q, Salesforce Instructions)**. Ensure that the quarter ending Federal Financial Report (FFR) and ERFs have been submitted and approved by the GOSV. ***Upon the GOSV's verification of a program's match and expenditures, the invoice is processed and sent to the Maryland Governor's Office of Financial Administration for review and approval, and then to the Comptroller's Office for payment.*** Programs whose payments are processed via the State of Maryland R\*STARS accounting system can expect a wire transfer of funds to their accounts after complete processing in the Governor's Office of Financial Administration. Programs that are not in the R\*STARS system are paid via check. **After** the State Comptroller's Office processes the paperwork, a check is usually sent to the program in two – three weeks. Grantees can track the status of their payment through the State

Comptroller's website at <http://compnet.comp.state.md.us/>. Select "One Stop Vendor Inquiry" and use grantee's taxpayer ID number to create a password.

***Please note that you should project accordingly since the State's procedures for processing involve several steps prior to payment. Processing for payments may be notably slower at the end of the State fiscal year (June), during the General Assembly session (January – April), and during the winter holidays (Thanksgiving – New Year's Day).***

## C. Advances

Cash advances will be considered on an individual grantee basis and in extreme circumstances. **Note: Advances will not be allowed beyond the 2012 – 2013 program year.**

### 1. Documentation

- a. Programs must document a cash flow problem, necessitating an advancement of funds.
- b. Permission to receive advance funds must be requested each grant year. Requests for permission should be submitted in email format, with the above documentation attached, to the DLFiscal\_GOSV@maryland.gov. The subject line should read "Program Name-Advance Request-Year."

### 2. Submission Requirements

Grantees requesting cash advances are required to submit requests quarterly. **Quarterly advance requests are due to the GOSV no later than 15 calendar days prior to the start of every quarter. If a Request for Cash advance arrives at the GOSV after the due date, the request will not be processed until the following quarter.** All requests for advancement must be accompanied by an estimated expenditure projection worksheet (narrative and budget) along with the invoice. Any request received without supporting documentation will not be processed. All requests must contain an authorized signature and must be sent to the GOSV as a PDF via email. In order for the GOSV to monitor grantee compliance with the provision stipulating programs must minimize time elapsing between the receipt of the advance and disbursement, the GOSV requires programs to submit their ERFs monthly. The ERF must be submitted no later than 15 days after the end of each month. At the end of the quarter when the Federal Financial Report is submitted, the GOSV will compare the total number of expenditures with the projected expenditure worksheet form and make any necessary adjustments to the next quarterly advance.

### 3. Cash Advancement Due Dates

- a. Requests should be submitted as soon as possible but no later than:  
7/1-9/30 = June 15

10/1-12/31 = September 15

1/1-3/31 = December 15

4/1-6/30 = March 15

b. ERFs are due no later than:

7/1-9/30 = August 15, September 15, October 15

10/1-12/31 = November 15, December 15, January 15

1/1-3/31 = February 15, March 15, April 15

4/1-6/30 = May 15, June 15, July 15

#### **D. Reimbursements—REQUIRED MONTHLY**

Grantees must request **monthly** reimbursements via invoice.

##### **1. Documentation**

Request for reimbursement requires the appropriate electronic submission of a monthly ERF and an invoice. The ERF is submitted online via Salesforce; the invoice should be generated via Salesforce and saved in the program's Documents section of Salesforce. See Exhibit Q for Salesforce instructions. Note: Handwritten, hard copy, or emailed documents will not be accepted.

*In addition to the ERF and invoice, the Federal Financial Report (FFR) for the most recent quarter must have been submitted via Salesforce. The FFR (Exhibit G, H) must contain all necessary information, have correct math, demonstrate appropriate match, and meet all criteria on the FFR checklist (Exhibit J).*

##### **2. Submission Requirements**

Grantees are required to submit ERFs and invoices on a monthly basis. All submissions must contain an authorized signature. Electronic, typed signatures are acceptable. At the end of the quarter when the FFR is submitted, the GOSV will compare the total amount of funds reimbursed to the total number of reported expenditures and work with program staff to make any necessary adjustments to the next monthly reimbursement.

#### **V. Financial Reports**

##### **A. Purpose**

A Federal Financial Report (FFR) is a quarterly financial assessment tool used by the Corporation for National and Community Service (CNCS) and the GOSV. The FFRs show the awarding agencies how sub-grantees are using federal funds, the amount of federal funds being spent per quarter, and how a program is matching federal funds. They also help to ensure that administrative costs do not exceed grant limitations and to ensure cost per member requirements are being met.

*Once the FFRs have been submitted, grantees may not make further edits. Any program that needs to make a change to a Federal Financial Report, after the report has been submitted, should make the adjustment on the next ERF. Detailed justification must be provided in the notes/remarks section explaining the reason for the adjustment.*

## **B. Submission Format**

All financial reports, cash advances, and reimbursement requests must be submitted electronically. Grantees should not send hard copies of documents unless requested by the GOSV. Handwritten documents will not be accepted. All ERFs and FFRs will be submitted via the GOSV's Salesforce-based reporting system. See Exhibit Q for instructions for entering data in Salesforce.

## **C. Electronic Submissions**

All programs are required to electronically submit expenditure reports (ERFs) monthly and Federal Financial Reports (FFRs) quarterly. See Exhibit H for FFR details and Exhibit Q for Salesforce instructions.

### **1. Submission Timeline**

FFRs will be due electronically on the following dates:

<i>1<sup>st</sup> Quarter: 7/1-9/30</i>	due on October 15
<i>2<sup>nd</sup> Quarter: 10/1-12/31</i>	due on January 15
<i>3<sup>rd</sup> Quarter: 1/1-3/31</i>	due on April 15
<i>4<sup>th</sup> Quarter: 4/1-6/30</i>	due on July 15
<i>Final Quarter: 7/1-9/30</i>	due on October 15

If the 15<sup>th</sup> falls on a weekend or state holiday, financial reports are due the next business day.

### **2. Expense Report Forms (ERFs)**

Programs are required to input monthly ERFs electronically. In extreme cases, an extension may be requested; see below ("Extensions") for instructions. All programs are required to submit the ERFs monthly. Each ERF must be completed online via the GOSV's Salesforce-based reporting system. Refer to Exhibit Q for Salesforce instructions. **Please allow at least two business days for ERFs to be reviewed by GOSV staff.** The pertinent ERFs must be approved in order for the current information to be reflected in the FFRs.

## **D. FFR Extension Request**

Only programs with extenuating circumstances will be granted an extension for financial report submission. Programs requesting an extension must email the request for extension to DLFiscal\_GOSV@maryland.gov at least two days prior to the due

date. Requests will be approved or denied via email only; no verbal extension requests will be honored. An extension is only valid if the GOSV has provided written approval of the request.

#### **E. Unexpended Funds Reports**

The GOSV will conduct a review of, and projection for, the utilization of federal funds. Grantees will be required to submit unexpended funds reports as requested. In the event that grantees are not projected to spend 100% of federal funds awarded, program staff must provide a detailed explanation with the unexpended funds report. See Exhibit I.

#### **F. GOSV Policy on Inaccurate Financial Submissions/Checklists**

The GOSV completes checklists for every program's financial submissions. The checklist is a financial monitoring tool that the GOSV uses to assess the accuracy of the report and to track program match and administrative costs. If a program receives notification of corrections needed, program staff will then be responsible for submitting a revised report to the GOSV as instructed. No financial reports **or invoices** will be processed until the changes are submitted in Salesforce. Corrections are sent to the person designated to receive all financial information, as noted on the authorized signature forms signed by programs at the start of the program year. The person who receives the needed corrections is responsible for getting the information to the appropriate fiscal and/or program staff. The checklist procedure includes the following:

1. Check if submission was properly completed,
2. Check for approvals and dates approved,
3. Check match,
4. Check administrative costs, and
5. Check documentation of program income.

#### **G. Policy on Submission of Late Financial Reports**

Programs that submit Federal Financial Reports past the required due date (without an approved extension) will be penalized. For the first late offense, no invoices will be processed until 30 days after the receipt of the complete and accurate FFR. For the second late offense, no invoices will be processed until 60 days after the receipt of a complete and accurate FFR. For a third late offense in any program year, a program may officially be suspended for one quarter and under fiscal review for next year of funding.

## VI. Match (i.e. Grantee Share)

The Corporation for National and Community Service requires programs to match the amount of federal funds spent. Grantees in their first three years of programming contribute an overall match of 24%. Grantees must meet an overall increasing match requirement, up to 50% by year 10 according to the following table:

<b>AmeriCorps Funding Year</b>	<b>1, 2, 3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10+</b>
Grantee Share Requirements	24%	26%	30%	34%	38%	42%	46%	50%

### A. Match Requirement

Programs may use cash or in-kind contributions to reach the overall share level. Grantees must provide documentation and account for the match as agreed upon in the approved application and budget. The grantee is responsible for meeting the approved level of funding and match at the end of the program year.

**Please note: Grantees must report all federal funds or in-kind goods and services used to provide match to the AmeriCorps grant. The matching federal funds will be reported on each quarterly FFR. Grantees must provide: the name of the other federal agency, the other federal agency grant or contract number, the CFDA number (or N/A if a contract), and the cumulative amount expended as match. In addition, grantees must maintain documentation on file demonstrating that the other federal agency approved the use of its funds for the AmeriCorps match.**

### B. Considerations in Determining Appropriate Match

Funds that are used as match are subject to the same requirements as the federal funding. The funds:

1. must be necessary for accomplishing program objectives, and
2. must be allowable according to OMB Circular cost principles.

### C. Documentation is Key

All match funds must be properly documented and verified in grantee records. Proper documentation for cash and in-kind match is required for an audit in order to be allowable. Proper documentation includes such items as descriptions of donated items/services, agendas, and/or reports. See Exhibit L for a sample in-kind contribution receipt. If a program is uncertain of allowable in-kind match, it should contact the Budget/Grants Director at the GOSV.

## VII. 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 does not result from grant activities is not considered program income. Program income must be used for

purposes of the grant within the grant period. Program income is used to cover the non-federal share of grant costs (match). Program income must be tracked on an on-going basis and documented monthly on the ERF in Salesforce. Program income used to meet match requirements is also reported on the Federal Financial Report in the designated fields. Excess program income is revenue generated as a direct result of activities under the grant in excess of what is needed to meet match requirements.

## **VIII. Budget Requirements**

### **A. Budgetary Changes**

Programs do not have to seek prior approval to move from any line item to any other line item unless the cumulative amount is over 10% of the total budget. However, substantial reallocation from member support to program operating costs indicates the program is not recruiting and retaining members. Revisions should be requested when: the purchase of equipment over \$5,000 if not in approved budget and there are significant changes in scope, objectives or goals of program. The revision must be sent to [DLFiscal\\_GOSV@maryland.gov](mailto:DLFiscal_GOSV@maryland.gov) for consideration (see Exhibit M). The approval must be made before funds are re-allocated or spent.

Please note: Programs do not need to request budget revisions for minor changes that occur in terms of costs and spending during the implementation of the program. Revisions only need to be requested when a grantee spends CNCS funds or reports match in a line item that is not in the approved budget – or if the expenditure meets the 10% rule above. Minor budget changes may be made at the program level, as long as the expenditures are allowable and fully documented.

### **B. Administrative Costs/Indirect Costs**

1. Definition: general expenses related to the overall administration of an organization; expenses do not pertain to a particular program or project cost.
2. For organizations with an approved indirect cost rate, administrative costs refer to those costs included in the organization's indirect cost rate.
3. For organizations that do not have an established indirect cost rate, examples of administrative costs are: accounting; financial; auditing; contracting or general legal services; general liability insurance; portions of salaries and benefits of Program Directors and other administrative staff time not attributable to time spent in support of a specific project.
4. Examples of non-allowable administrative costs: direct charges for AmeriCorps members (living allowance, insurance, etc.); staff who train, place, or supervise members or directly benefit programs; program evaluation or facility costs that support programs.
5. The maximum CNCS share of administrative costs cannot exceed 5% of the total CNCS funds expended (Administrative costs = 5% of what was spent).
6. GOSV retains 1% to administer the AmeriCorps grants.

## C. AmeriCorps Member Expenses

### 1. Living Allowances: Grantees must provide a living allowance to members according to the following:

- a. *Full-time Members:* All full-time members must receive a living allowance between the annual minimum and maximum amounts set forth by the Corporation for National and Community Service (CNCS). For 2012, the range grantees must provide the minimum living allowance of \$12,100 and the maximum cost of \$24,200 per full-time member.
- b. *Part-time Members:* Grantees are not required to pay part-time members living allowances. If a grantee chooses to pay a living allowance to part-time members, the amount should be prorated to the full-time allowance and cannot exceed the maximum for that slot type.

#### 2012 Minimum and Maximum Living Allowances

Service Term	Minimum # of Hours	Minimum Living Allowance	Maximum Living Allowance
Full-time	1,700	\$12,100	\$24,200
One-year Half-time	900	n/a	\$12,800
Two-year Half-time	900	n/a	\$12,800
Reduced Half-time	675	n/a	\$9,600
Quarter-time	450	n/a	\$6,400
Minimum-time	300	n/a	\$4,300

- c. *Living Allowance Distribution (See 2012 AmeriCorps Grant Provisions):* Living allowances are not wages; they are funds designed to help members meet the necessary living expenses incurred while participating in the AmeriCorps program. Grantees may not pay living allowances on an hourly basis, nor should payments fluctuate based on the number of hours a member serves in a given time period. Grantees must pay the living allowance in increments (i.e. weekly or bi-weekly). Grantees may use their organization's established payroll system to process living allowance payments.

### 2. Taxes

- a. **Income Taxes:** Grantees are required to withhold federal and state personal income taxes from member living allowances. Each member is required to complete a W-4 form at the beginning of the member term of service and be provided with a W-2 form in accordance with federal law.
- b. **FICA (Social Security and Medicare taxes):** Grantees are required to pay FICA for any member receiving a living allowance. Grantees must withhold the required FICA tax rate of 7.65% from a member's living allowance.

### 3. Insurance

**a. Health Care Coverage:** Grantees must provide health care coverage to all full-time members who are not otherwise covered by a health care policy at the time of enrollment into the AmeriCorps program, or to those members who lose coverage during their term of service as a result of participating in the program, or through no deliberate act of their own. Grantees must provide a health care policy that meets the minimum benefits at a reasonable cost set forth in the AmeriCorps provisions.

1) **CNCS Policy:** CNCS will not cover health care costs for family members, nor part-time members. However, part-time members who are serving in a full-time capacity for a sustained period of time may be eligible for health care benefits paid in part by CNCS funds; written approval must be obtained by the GOSV prior to enrolling the member in the health care system.

2) **Obtaining Health Care Coverage:** Grantees may obtain health care insurance for members through any provider, as long as the policy meets the minimum benefits (see 2012 AmeriCorps Provisions) and is not excessive in cost. Grantees that choose their own policies must submit a copy of the policy along with a summary of benefits and costs to the GOSV at the beginning of the program year.

**b. Liability Insurance:** Grantees must have adequate general liability coverage for the organization, employees, and members, including coverage of members engaged in on- and off-site project activities.

**c. Unemployment Insurance:** Grantees cannot charge the cost of unemployment insurance taxes for members to the grant because no employer-employee relationship exists. Members perform service and are not considered legal employees.

**d. Worker's Compensation:** Grantees are required to provide worker's compensation for AmeriCorps members who receive a living allowance, or they must provide Accidental Death and Dismemberment Insurance coverage for members to cover in-service injury or incidents.

### 4. Member Gear

**a. AmeriCorps Service Gear:** Grantees are required to purchase the standard AmeriCorps uniform for each member for purposes of local and national identity.

**b. Program Service Gear:** Grantees are allowed to purchase local program uniforms for members; however, the AmeriCorps name and logo must be used on all gear. CNCS funds may be used to purchase such items if it includes the

AmeriCorps logo. All other service gear must be purchased with non-CNCS funds.

- 5. Child Care:** Grantees are required to ensure that child care is made available to those full-time members who need such assistance in order to participate in the program.

**a. Member Eligibility**

- 1) The member must be the parent or legal guardian in need of child care for a child under the age of 13 who resides with the member.
- 2) The member's family income does not exceed income eligibility guidelines – no more than 75% of the state's median income.
- 3) The member may not receive child care subsidies from another source during his/her period of AmeriCorps service.

- b. Qualified Providers:** AmeriCorps will pay 100% of the current market rate of child care costs for eligible members who select qualified child care providers; providers must qualify under the Child Care and Development Block Grant State Plan. Payments will not be made to ineligible providers.

- c. Administration of Child Care Payments:** Child care benefits are administered through GAP Solutions, Inc. Program Directors are responsible for notifying GAP Solutions when a member is no longer eligible for child care benefits, when a new or existing member becomes eligible, a member wishes to change providers, a child care provider terminates child care service, and/or a member is absent from the program for an excessive period of time (five or more days in one month).

All members applying for child care for the first time should complete the application available on the GAP Solutions website, <http://www.americorpschildcare.com/>. Questions should be directed to [AmeriCorpsChildCare@gapsi.com](mailto:AmeriCorpsChildCare@gapsi.com) or 1-855-886-0687. Invoices and attendance sheets should be emailed, faxed, or mailed to:

ATTN: AmeriCorps Childcare Program  
12054 North Shore Drive  
Reston, VA 20190  
Email: [AmeriCorpsChildCare@gapsi.com](mailto:AmeriCorpsChildCare@gapsi.com)  
Fax: 1-800-521-5415

- 6. Impact of Member Living Allowances:** The living allowance, education award, and child care allowance may impact a member's eligibility for various types of public assistance.

- a. Food Stamp Program:** Living allowance payments are not treated as income when determining eligibility for food stamp purposes.

- b. TANF:** Living allowance payments are not treated as income when determining eligibility for TANF.
  - c. Housing:** Living allowance payments are not treated as income when determining eligibility for Section 8 housing and/or other public housing.
  - d. Supplemental Security Income (SSI) and Social Security Disability Insurance (SSDI):** Living allowance payments may be counted as income and may affect eligibility for both SSI and SSDI. Members who receive these benefits should obtain guidance from their Social Security Administration representative.
  - e. Work-study:** Living allowance payments do not affect work-study eligibility or eligibility for any other federal student aid.
  - f. Other programs:** Other rules may apply to other federal programs. Programs are encouraged to check with the applicable federal agency for the rules governing assistance benefits.
- 7. Waiving the Living Allowance:** AmeriCorps members who are in jeopardy of losing federal assistance due to the living allowance may waive the living allowance, or a portion of it, to remain eligible for the aforementioned programs. The following caveats apply:
- a.** The AmeriCorps member may revoke the waiver at any time during his/her term of service.
  - b.** If the AmeriCorps member revokes the waiver, he/she may begin receiving the living allowance only from the date on which the waiver was revoked. The member may not receive any portion of the living allowance that has accrued during the waiver period.

## **IX. Financial Management Requirements**

### **A. General**

All grantees must maintain financial management systems that include standard accounting practices, sufficient internal controls, a clear audit trail, and written cost allocation procedures. The following is a list of tasks the program should do to maintain a strong financial management system:

1. Maintain an accurate general ledger supported by source documentation;
2. Maintain an accurate general ledger that clearly establishes expenditures allocable and non-allocable to the grant;
3. Document payroll through actual time and attendance records;
4. Separate financial responsibilities;

5. Insure, maintain, and keep track of the program's property;
6. Document and track in-kind and cash match to the grant award;
7. Maintain a system that tracks costs based on appropriate grant year;
8. Maintain a system that tracks actual costs versus original budget; and
9. Maintain a system that differentiates between direct and indirect costs or administrative costs.

## **B. Allowable Costs**

A cost is considered allowable under the grant if it is:

1. Reasonable and necessary for the performance of the grant award;
2. Budgeted under the grant;
3. Complies with generally accepted accounting procedures;
4. Complies with OMB cost principles;
5. Not charged against any other grant or used to match other grant funds;
6. Treated consistently with other costs incurred by the organization;
7. Documented adequately;
8. Conforms to the limitations and exclusions in the award as to types or amounts of cost items;
9. Consistent with policies and procedures of the grantee organization; and
10. Accorded consistent treatment.

*Consistency of treatment: For any cost to be allowable under a grant award based on an application for AmeriCorps program funding, the cost must be accorded consistent treatment using policies and procedures that apply uniformly to both the federal grant-funded activities and to all other activities of the applicant.*

## **C. Allocable Costs**

An allowable cost is allocable to the grant (either as a program or administrative cost) if it is:

1. Incurred specifically for the program approved in the grant application;
2. Benefits the program; or
3. Is necessary to the overall administration of the program.

# **X. Regulatory Requirements**

## **A. OMB Circulars on Cost Principles**

Describe the type of expenses the program can charge to the grant (allowable costs) and explain how to allocate costs between funding sources (allocable to the grant).

1. 2 CFR 230 (formerly A-122) = nonprofits
2. 2 CFR 220 (formerly A-21) = higher education
3. 2 CFR 225 (formerly A-87) = government agencies

**B. Other Circulars:**

Address the adequacy of financial management systems, including: accounting methods, internal controls, income and expense documentation, and written cost allocation policies.

1. 45 CFR 2543; 2 CFR 215 (formerly A-110) = nonprofits and higher education
2. 45 CFR 2541; A-102 = government agencies

**C. Compliance:** To ensure that grantee costs are compliant with the appropriate OMB Circular, the GOSV will sample and test for allowability of expenses reported.

**Procedure:** The selected grantee will be required to provide supporting (source) documentation for costs claimed on any given ERF or FFR that accompanied a request for reimbursement as determined by GOSV. Reviews may be conducted on-site.

**Follow-up:** Non-compliance issues will be addressed accordingly and should be rectified by the grantee within 30 days. Follow up visits may occur.

**Actions:** For undocumented expenses and/or if costs are deemed unallowable, the grantee will be required to submit reimbursement to the GOSV if payments have been rendered, and revisions of ERFs and FFRs will be required. Additional requests for reimbursement may be subject to denial unless source documents accompany the request. The grantee will be provided with additional training and resources to assist with maintaining compliance within the cost principles.

**XI. Financial Policies and Procedures****A. Purpose**

Written policies and procedures are most important for a program's financial management system since they govern the organization's operations. Written policies and procedures maintain a program's crucial operations and serve as a useful tool in orienting new staff.

**B. Documenting Policies and Procedures**

Documented policies and procedures should include the following:

1. Chart of accounts;
2. Identification and description of the principal accounting records (i.e., general ledgers, budgets, financial reports, etc.);
3. Assignment of staff responsibilities, delegation of authority, decision-making, etc.;
4. Explanations of documentation and approval requirements for expenditures;
5. Internal controls over funds management (check signer limits; requisition and check request approvals; disposal of assets; travel, etc.);

6. Instructions for program's completion of monthly reports, bank reconciliation, reviewing budgets and match requirements;
7. Preparation and review of financial reports;
8. Personnel information (i.e. sick leave, overtime, vacation, holidays, acceptable standards of conduct, probation, performance reviews, etc.);
9. Procurement;
10. Internal controls to help the organization be more efficient by protecting against fraud, waste, and abuse; ensuring accuracy and reliability in accounting and operating information, etc.;
11. Adequate segregation of duties; and
12. Accounting systems that segregate costs.

## **XII. Additional Requirements**

### **A. National Trust Forms**

Grantees are required to submit National Service Trust forms, including Member Enrollment forms, Change of Status forms and Exit/End-of-Term-of-Service forms, online via the web-based system (the eGrants Portal). Forms are to be submitted directly to the Corporation for National and Community Service Trust Office, no later than 30 days after a member is enrolled, transferred, suspended, or exited. Grantees should keep a hard copy of all forms on file for internal purposes.

### **B. Program Staff Meetings**

The GOSV will convene quarterly program staff meetings during the course of the program year. Grantees are required to send the designated program staff member (as identified in grantee agreement). If a grantee fails to meet this requirement, the grant award may be suspended and all federal funding requests may be withheld.

### **C. Promotional Material**

Grantees must acknowledge AmeriCorps and the Maryland Governor's Office on Service and Volunteerism in all promotional and educational material. This includes, but is not limited to, special event invitations and speaking programs, promotional flyers, posters, pamphlets, event signage and printed programs, newsletters, websites, videos, media interviews and events, press releases, and advertisements. For more information on graphics usage, contact the GOSV Outreach Coordinator.

### **D. Fiscal Site Visits**

Fiscal monitoring site visits are in-depth examinations of the accounting and tracking systems in place to appropriately manage the AmeriCorps grant funds. They may be conducted by GOSV staff or an external consultant. Fiscal site visits will occur randomly or if reporting and monitoring results demonstrate fiscal weaknesses. During the fiscal site visit, a program must be able to document all AmeriCorps/GOSV-charged expenditures with source evidence, staff and member

time (with appropriate limits and allocations), a clear cost allocation plan that separates the AmeriCorps grant from other funding sources, and all sources and evidence of cash and in-kind match.

All issues of non-compliance will be documented and dealt with as a high priority. Upon receipt of the feedback from the GOSV, the grantee will have 30 business days to respond and rectify all non-compliance issues. Failure to comply with this requirement will result in the suspension of grantee funding until all compliance issues are resolved. No future grant applications will be approved until all fiscal compliance issues are resolved.

**1. Purposes include, but are not limited to:**

- a. Monitoring a grantee's systems (operational and financial);
- b. Observing grantee monitoring practices;
- c. Strengthening grantor/grantee relationships;
- d. Continuous improvement in financial and grants management;
- e. Grant compliance and program quality;
- f. Problem-solving; and
- g. Targeting technical assistance.

**2. Priority Assessment:** The GOSV will evaluate several factors that will determine the priority of a financial site visit. Those factors include:

- a. Ranking/strength of a grantee as determined by the financial and grant management assessment surveys;
- b. Request for a site visit by the grantee;
- c. Change in key staff leadership within the past two years;
- d. A critical need for technical assistance or guidance;
- e. A newly funded grantee;
- f. A grantee that has a problematic portfolio, including such issues as late reports or audits, other late financial information, low quarterly match, and/or conducting late audits; and
- g. The grantee's rank under the programmatic risk assessment.

**3. Visit:** Grantees will be given one month's advanced notice of the site visit that will last approximately three hours. The GOSV staff will meet with the grantee's Executive Director and financial/program staff. During the site visit, a review of organizational issues, financial issues, and compliance with AmeriCorps provisions will occur.

**4. Visit Follow-Up:** Following the site visit, the GOSV will provide a preliminary report of findings. The GOSV will work with the program to establish a corrective action plan for all findings and will then issue a final report. GOSV program staff will continue to provide technical assistance and follow-up on any findings that are not corrected or resolved.

### **XIII. Closeout**

A program has 60 calendar days, from the last day of the budget period (per Notice of Grant Award), to close out the grant.

#### **A. Closeout Procedure**

A program has 60 calendar days, from the last day of the budget period (per Notice of Grant Award), to close out the grant. See Exhibit N.

1. **Documents Needed:** The following closeout materials should be submitted directly to the GOSV:
  - a. Final Federal Financial Report (submitted via Salesforce);  
Match must be met at the overall level signed and agreed to in the cooperative agreement/approved budget;
  - b. An inventory report on equipment and supplies (Exhibit O);
  - c. Copies of all supporting match documentation; and
  - d. Signed certification of closeout (Exhibit P); certification may be emailed as a PDF, faxed, or mailed.
2. **Regulations on Document Retention:** Following the closeout of a grant, regulations stipulate that a program should retain financial records and all other records pertinent to a grant for **three years** from the date of approval of the FFR. If an audit is initiated prior to the expiration of the three-year retention period, records must be retained until audit findings involving such records have been resolved and final action taken.
3. **GOSV Process:** Upon submission of all closeout materials, the GOSV will thoroughly review the documents. The GOSV will reconcile all financial records, comparing the numbers reported on the aggregate financial reports with those submitted quarterly and bi-annually. The GOSV will also ensure that match levels were met at the levels specified in the approved grant, and that the amount of funds disbursed to the grantee do not exceed grantee annual expenditures.
4. **Completion of Closeout:** The closeout of a grant is complete when the grantee has received a formal closeout letter from the GOSV.

#### **B. Equipment**

1. **Definition of Equipment:** Equipment is nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit (including tax, installation, and accessories).
2. **Allowable Equipment:** Equipment which is directly related to and used for program activities, will only be considered for purchase approval if no other equipment owned by the applicant is available and suitable for the program. Grant funds may not be used to reimburse the program for equipment already obtained. Purchase of equipment is limited to 10% of the total budget.

**Equipment Sharing:** If equipment is shared with other projects or activities, the cost of the equipment must be prorated equitably.

3. **Title to Equipment:** Title to equipment/supplies acquired by the grantee with grant funds with an aggregate value of more than \$5,000 vests in the grantee, subject to the following conditions: CNCS reserves the right to transfer title of equipment to the federal government or to a third party upon completion of the grant. Grantees are required to submit equipment disposition records to the GOSV within 60 days following the closing of the grant. Special rules apply to equipment valued at \$5,000 or more.
4. **Purchase of Equipment:** When approved to purchase a piece(s) of equipment, the grantee is encouraged to use a bid solicitation process in order to find the most cost effective vendor. Upon purchase of the equipment, the item(s) should be labeled and an inventory form should be used to track the purchase of equipment bought with federal funds.

## **SECTION III: EXHIBITS TABLE OF CONTENTS**

<b>A –AmeriCorps Program Management Duties</b>	<b>Page 42</b>
<b>B –AmeriCorps Member File Checklist</b>	<b>Pages 43 – 47</b>
<b>C –Grievance Procedures Review</b>	<b>Pages 48 – 49</b>
<b>D –Prohibited Activities</b>	<b>Page 50</b>
<b>E –Criminal Background Checks Overview</b>	<b>Page 51</b>
<b>F –Reasonable Accommodation Request Form</b>	<b>Page 52</b>
<b>G –FFR Template</b>	<b>Page 53</b>
<b>H –FFR Instructions</b>	<b>Pages 54 – 57</b>
<b>I –Unexpended Funds Report</b>	<b>Page 58</b>
<b>J –FFR Checklist</b>	<b>Page 59</b>
<b>K –ERF Checklist</b>	<b>Pages 60 – 61</b>
<b>L –Sample In-kind Receipt</b>	<b>Page 62</b>
<b>M–Request for Budget Revision</b>	<b>Pages 63 – 64</b>
<b>N –Closeout Instructions</b>	<b>Page 65</b>
<b>O –Closeout Inventory Form</b>	<b>Page 66</b>
<b>P –Closeout Certification</b>	<b>Page 67</b>
<b>Q –Salesforce Instructions for GOSV Grantees</b>	<b>Pages 68 – 74</b>

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**A – AmeriCorps Program Management Duties****MARYLAND AMERICORPS PROGRAM  
MANAGEMENT CORE DUTIES**

**The following lists are provided to illustrate the distinct roles and expectations for AmeriCorps program grantees and the Maryland Governor's Office on Service and Volunteerism. They do not reflect all legal requirements for AmeriCorps grant recipients. Those requirements are found in AmeriCorps Regulations, Grant Provisions, grant applications and NOFOs, and the Notice of Grant Award packet.**

**Recipients of AmeriCorps program grants are expected to fully implement the program as proposed and approved in the AmeriCorps\*State Competitive or Formula grant application and negotiation process. Specifically, programs must:**

- **Oversee development and growth of programmatic and fiscal components; develop and regularly update a policies and procedures handbook for AmeriCorps grant administration; create and maintain a tracking/monitoring system to meet grant compliance requirements**
- **Review and adhere to federal regulations, provisions, CNCS policy updates, state laws and AmeriCorps administrative requirements to formulate appropriate policies, procedures, and interpretation to guide successful implementation of the program**
- **Thoroughly read and share all GOSV communications with appropriate staff**
- **Maintain records of GOSV communications**
- **Communicate policies, procedures, and prohibited activities to organizational staff who supervise AmeriCorps members**
- **Notify GOSV of changes in staff, legal applicant, match funding sources, or grievances; submit quarterly progress and financial reports on time; attend quarterly program staff meetings**
- **Ensure current and proper training for and transfer of knowledge to all program staff, especially staff members who are new to their positions, AmeriCorps, the GOSV, or the specific program**

**To support the successful implementation and management of AmeriCorps programming in Maryland, the Governor's Office on Service and Volunteerism (GOSV) will:**

- **Provide extensive written grant application instructions and web-based or in-person grant information sessions**
- **Review, negotiate, and approve applications for Maryland AmeriCorps\*State funding**
- **Provide notice of federal and state regulations, policies, and any other information that relates to grantees and AmeriCorps service in a timely manner**
- **Convene program staff meetings and provide monthly written updates that include grant business, resource spotlights, professional development opportunities, and more**
- **Monitor grantees for compliance on all approved grant activities, AmeriCorps regulations**

**Exhibit B – AmeriCorps Member File Checklist****MARYLAND GOVERNOR'S OFFICE ON SERVICE AND VOLUNTEERISM  
AMERICORPS MEMBER FILE CHECKLIST**

Grantee: \_\_\_\_\_

Member Name: \_\_\_\_\_

Program Year: \_\_\_\_\_

Service Hours Term: \_\_\_\_\_

Enrollment date: \_\_\_\_\_

Exit date: \_\_\_\_\_

Are the following items in the member's file?	Yes	No
Member Application <ul style="list-style-type: none"> <li>Signed and dated</li> </ul>		
Member Enrollment Form <ul style="list-style-type: none"> <li>Has been entered in "My AmeriCorps" portal. (If member has not enrolled him/ herself in the portal, the program is required to enroll the member in the system and have a signed copy of the enrollment form on file.)</li> <li>Signed and dated</li> </ul> <p>The GOSV will check to ensure members have been enrolled in the "My AmeriCorps" portal and assigned a location.</p>		
Proof of Age		
Parental Consent Form (if member is under 18) <ul style="list-style-type: none"> <li>Signed and dated</li> </ul>		
Verification of Member Orientation/Training <ul style="list-style-type: none"> <li>History and structure of national service</li> <li>Site/program specific training</li> <li>Training on prohibited activities (Exhibit D)</li> </ul> <p>*For members serving as tutors: documentation of completed specialized training</p>		

Are the following items in the member's file?	Yes	No
<p>Member Service Agreement</p> <ul style="list-style-type: none"> <li>• <b>Member position description</b></li> <li>• Minimum number of service hours and other requirements (as developed by the Program) necessary to successfully complete the term of service and to be eligible for the education award</li> <li>• Amount of education award being offered for successful completion of the terms of service in which the individual enrolled</li> <li>• Standards of conduct</li> <li>• <b>List of prohibited activities</b> including those specified in the regulations at 45 CFR 2520.65 (Exhibit B)</li> <li>• Requirements under the Drug-Free Workplace Act (41 U.S.C. 701 <i>et seq.</i>)</li> <li>• Suspension and termination rules</li> <li>• Specific circumstances under which a member may be released for cause</li> <li>• Grievance procedures</li> <li>• Other requirements as established by the program</li> <li>• <b>Signed and dated by the member before beginning service</b></li> </ul>		
<p>National Service Criminal History Check (Exhibit E)</p> <ul style="list-style-type: none"> <li>• Prior written authorization by member to conduct checks, signed and dated</li> <li>• Documentation that member understands that selection into program is contingent upon review of criminal history</li> <li>• Results of NSPOR check, dated</li> <li>• <b>Evidence of</b> the date that state and FBI checks were initiated</li> <li>• Results of state criminal registry check</li> <li>• If serving vulnerable populations, results of FBI fingerprint check</li> <li>• Documentation that program conducted the checks and considered the results in selecting the member</li> <li>• Verification that results did not reveal a murder conviction or sex-offense</li> <li>• If member resided in a state other than Maryland at time of application, evidence that other state's registry was also checked</li> </ul>		
<p>Timesheets</p> <ul style="list-style-type: none"> <li>• Signed and dated by both the member and the supervisor</li> <li>• Up to date</li> <li>• Segregate/track separately hours for service vs. hours for training/fundraising</li> <li>• All hours are allowable time (i.e. do not receive hours for lunch, sick time, etc.)</li> <li>• Training/fundraising hours do not exceed limits</li> <li>• Service activities fall within the scope of approved program activities</li> <li>• Written in blue or black ink; free of strikeouts, corrective fluid, or other similar marks</li> </ul>		

Are the following items in the member’s file?	Yes	No
<p>Documentation of Status as U.S. Citizen, National, or Lawful Permanent Resident Alien</p> <p>Primary documentation of status as a U.S. citizen or national. <i>One of the following forms of documentation is acceptable:</i></p> <ul style="list-style-type: none"> <li>• A birth certificate showing that the individual was born in the one of the 50 states, the District of Columbia, Puerto Rico, Guam, the US Virgin Islands, American Samoa, or the Northern Mariana Islands</li> <li>• A United States passport issued to the individual as a U.S. citizen</li> <li>• A report of birth abroad of a U.S. Citizen (FS-240) issued by the State Department</li> <li>• A certificate of birth-foreign service (FS-545) issued by the State Department</li> <li>• A certificate of naturalization (Form N-550 or N-570) issued by the Immigration and Naturalization Service</li> <li>• A certificate of citizenship (Form N-560 or N-561) issued by the Immigration and Naturalization Service</li> </ul> <p><b>-OR-</b></p> <p>Primary documentation of status as a lawful permanent resident alien of the US. <i>One of the following forms of documentation is acceptable:</i></p> <ul style="list-style-type: none"> <li>• Permanent resident card, INS form I-551</li> <li>• Alien Registration Receipt Card, INS form I-551</li> <li>• A passport indicating that the Immigration and Naturalization Service has approved it as temporary evidence of lawful admission for permanent residence</li> <li>• A departure record (INS Form I-94) indicating that the Immigration and Naturalization Service has approved it as temporary evidence of lawful admission for permanent residence</li> </ul> <p>Is one of the types of documentation listed above present?</p> <ul style="list-style-type: none"> <li>• If yes, please circle it             <ul style="list-style-type: none"> <li>• If no, has the program obtained written approval from the Corporation that other documentation is sufficient to demonstrate the individual’s status as a U.S. citizen, U.S. national, or lawful permanent resident alien?</li> </ul> </li> </ul>		
<p>High school diploma/GED</p> <ul style="list-style-type: none"> <li>• Copy of the High School diploma, College Degree or transcript on file or member has indicated in writing that he/ she has earned an High School Diploma, GED, or High School Equivalent</li> <li>• If the member has not earned a diploma or high school equivalency, signed statement by the member s/he has not dropped out of elementary or secondary school to enroll as an AmeriCorps participant</li> <li>• If the member has not earned a diploma or high school equivalency, the member agreement in writing to obtain high school diploma or equivalency before using the education award</li> <li>• If the member has not earned a diploma or high school equivalency and is a dropout, there is documentation to show that the program has helped the member earn the equivalent of a high school diploma</li> <li>• If the answer to all of the above is “no”, there is documentation from an independent evaluator attesting that member is not capable of earning a diploma/GED</li> </ul>		

Are the following items in the member's file?	Yes	No
<p>Documentation of Health Care Enrollment or Waiver</p> <ul style="list-style-type: none"> <li>• All full-time members (except Ed Award Program members) are eligible for health benefits</li> <li>• Part-time members serving in a full-time capacity (except Ed Award Program members) may be eligible for health care benefits</li> <li>• If there are any questions on health care coverage, please check the 2011 AmeriCorps Grant Provisions (IV.G.4)</li> <li>• Signed and dated</li> </ul>		
<p>Documentation of Child Care Enrollment (if member is eligible)</p> <ul style="list-style-type: none"> <li>• All full-time members who meet the following requirements are eligible for child care benefits: <ul style="list-style-type: none"> <li>▪ Member is the parent or legal guardian, or acting in loco parentis, for a child under the age of 13 who resides with the member</li> <li>▪ Has a family income that does not exceed 75 percent of the State's median income for a family of the same size</li> <li>▪ At the time of acceptance into the AmeriCorps program, is not currently receiving child care assistance from another source, including a parent or guardian, which would continue to be provided while the participant serves in the program</li> <li>▪ Certifies that he or she needs child care in order to participate in the program</li> </ul> </li> <li>• Part-time members serving in a full-time capacity who meet the above requirements may be eligible for child care benefits</li> <li>• If there are any questions on child care coverage, please check the provisions ((IV.G.5-6)</li> </ul>		
<p>Loan Forbearance Request Form (if applicable)</p>		
<p>Publicity Release Form</p> <ul style="list-style-type: none"> <li>• If member is under 18, the form is also signed by the parent/legal guardian</li> <li>• Signed and dated</li> </ul>		
<p>Member Discipline Documentation (if applicable)</p>		
<p>Mid-term Performance Review</p> <ul style="list-style-type: none"> <li>• Signed and dated</li> </ul>		
<p>Final Performance Review</p> <ul style="list-style-type: none"> <li>• Signed and dated</li> </ul>		
<p>Member Exit Form (if member has exited)</p> <ul style="list-style-type: none"> <li>• Signed and dated by the member in the two places indicated</li> <li>• Form approved by the supervisor?</li> <li>• Supervisor signature concurrent with or after the member's</li> <li>• Form submitted was within 15 days?</li> <li>• Member's term in compliance with the regulations at 45 CFR §2522.220 (This can be ascertained by looking at the enrollment and exit dates and comparing the number of months served to the type of service term. If the member was suspended that should also be taken into consideration.)</li> <li>• Date on the exit form concurrent with or after the date the member exited</li> <li>• Enrollment form and exit form for each individual reflect the same term of service (If no, go to change of status section.)</li> </ul>		

Are the following items in the member's file?	Yes	No
Documentation of Compelling Personal Circumstances (if applicable) <ul style="list-style-type: none"> <li>• If the member received a pro-rated education award (check the exit form), there is documentation of compelling personal circumstances consistent with the criteria listed in 45 CFR §2522.230</li> </ul>		
Change of Status Form (if applicable) <ul style="list-style-type: none"> <li>• Enrollment form and exit form for each individual reflect the same term of service</li> <li>• If not, documentation of the GOSV approved change of status that reflects the appropriate conversion is in the file</li> <li>• Conversion was made within the first three months of the member's term</li> <li>• Member's status in the file matches his/her status in the Portal</li> </ul>		

**Exhibit C – Grievance Procedures Review****GRIEVANCE PROCEDURES REVIEW  
(SEE 45 CFR § 2540.230)**

Name of Program:

Date Reviewed:

Name of Reviewer/GOSV Staff Member:

**Background:** In accordance with regulations at 45 CFR § 2540.230, organizations receiving assistance from the Corporation for National and Community Service must establish and implement a process for filing and adjudicating grievances from members, labor organizations, and other interested parties. A grievance process may include dispute resolution programs such as mediation, facilitation, assisted negotiation, and neutral evaluation. A grievance process must provide an opportunity for a grievance hearing and binding arbitration. If the grievance alleges fraud or criminal activity, it must immediately be brought to the attention of the CNCS Inspector General. Discrimination complaints may also be raised through the grievance procedure.

**GOSV Policy:** The GOSV will review AmeriCorps grantees' grievance procedures and ensure that they contain the components below. The GOSV maintains records of its review of grantees' grievance procedures and holds grantees accountable for making any needed revisions to their grievance procedures.

Components (required by regulation):

- Grievance procedures are part of the member contract
- Members are required to read and sign a copy of the grievance procedures
- The grievance procedures address each of the following required components:
  - The aggrieved party may seek resolution through alternative means of dispute resolution such as mediation or facilitation; if the matter is resolved, and a written agreement is reached, the party will agree to forego filing a grievance in the matter under consideration
  - Dispute resolution proceedings must be initiated within 45 calendar days from the date of the alleged occurrence; at the initial session of the proceedings, the party must be advised in writing of his/her right to file a grievance and right to arbitration
  - If mediation, facilitation, or other dispute resolution processes are selected, the process must be aided by a neutral party who, with respect to an issue in controversy, functions specifically to aid the parties in resolving the matter through a mutually achieved and acceptable written agreement; the neutral party may not compel a resolution; proceedings before the neutral party must be informal, and rules of evidence will not apply; with the exception of a written and agreed upon dispute resolution agreement, the proceeding must be confidential
  - If the matter is not resolved within 30 calendar days from the date the informal dispute resolution process began, the neutral party must again inform the aggrieving party of his/her right to file a formal grievance; if the aggrieving party files a grievance, the neutral party may not participate in the formal complaint process and no proceedings of the informal dispute resolution process may be referred to or introduced into evidence at the grievance and arbitration hearing
  - A grievance must be filed no later than one year of alleged occurrence (except for a grievance that alleges fraud or criminal activity)

- A grievance hearing must be held within 30 calendar days of filing a grievance
- Decision must be made within 60 calendar days of filing a grievance
- Hearing by person not involved in previous decisions on the issue
- The party who filed the grievance can submit the grievance to binding arbitration before a qualified arbitrator, who is jointly selected and independent of the interested parties, if the decision is adverse to grievant or if decision is not reached within 60 calendar days
- If the parties cannot agree on an arbitrator within 15 calendar days after receiving a request from one of the grievance parties, the CNCS Chief Executive Officer will appoint an arbitrator from the qualified list of arbitrators
- Binding arbitration hearing must be held within 45 calendar days after request for arbitration or within 30 calendar days after CEO appoints arbitrator,
- The arbitrator must make a decision no later than 30 days after the start date of the arbitration proceeding
- The cost of the arbitration proceeding must be divided evenly between the parties to the arbitration except, however, if a participant, labor organization, or other interested individual prevails under the binding arbitration proceeding, the State or local applicant that is a party to the grievance must pay the cost of the proceeding and the attorney's fees of the prevailing party
- In cases where the grievance is filed regarding the proposed placement of an AmeriCorps member, the placement of the individual must not be made unless the placement is consistent with the resolution of the grievance.

**Exhibit D – Prohibited Activities****AMERICORPS PROHIBITED ACTIVITIES**

While charging time to the AmeriCorps program, accumulating service or training hours, or otherwise performing activities supported by the AmeriCorps program or the Corporation for National and Community Service (CNCS), staff and members may not engage in the following activities (**see 45 CFR § 2520.65**):

- a. Attempting to influence legislation;
- b. Organizing or engaging in protests, petitions, boycotts, or strikes;
- c. Assisting, promoting, or deterring union organizing;
- d. Impairing existing contracts for services or collective bargaining agreements;
- e. Engaging in partisan political activities, or other activities designed to influence the outcome of an election to any public office;
- f. Participating in, or endorsing, events or activities that are likely to include advocacy for or against political parties, political platforms, political candidates, proposed legislation, or elected officials;
- g. Engaging in religious instruction, conducting worship services, providing instruction as part of a program that includes mandatory religious instruction or worship, constructing or operating facilities devoted to religious instruction or worship, maintaining facilities primarily or inherently devoted to religious instruction or worship, or engaging in any form of religious proselytization;
- h. Providing a direct benefit to—
  - i. A business organized for profit;
  - ii. A labor union;
  - iii. A partisan political organization;
  - iv. A nonprofit organization that fails to comply with the restrictions contained in section 501(c)(3) of the Internal Revenue Code of 1986 related to engaging in political activities or a substantial amount of lobbying except that nothing in this section shall be construed to prevent participants from engaging in advocacy activities undertaken at their own initiative; and
  - v. An organization engaged in the religious activities described in paragraph (g) of this section, unless Corporation assistance is not used to support those religious activities;
- i. Conducting a voter registration drive or using Corporation funds to conduct a voter registration drive;
- j. Providing abortion services or referrals for receipt of such services; and
- k. Such other activities as the Corporation may prohibit.

AmeriCorps members may not engage in the above activities directly or indirectly by recruiting, training, or managing others for the primary purpose of engaging in one of the activities listed above. Individuals may exercise their rights as private citizens and may participate in the activities listed above on their initiative, on non-AmeriCorps time, and using non-CNCS funds. Individuals should not wear the AmeriCorps logo while doing so.

**GOSV Policy:** Subgrantees must include a copy of and training on the AmeriCorps prohibited activities in member and site supervisor orientation/training.

**Exhibit E – Criminal Background Checks Overview****NATIONAL SERVICE CRIMINAL HISTORY CHECK POLICY**

Grantees are required to conduct and document National Service Criminal History Checks on all AmeriCorps participants and grant-funded staff members. See <http://www.nationalserviceresources.org/national-service-criminal-history-check-resources> for information. A National Service Criminal History Check includes:

**1. National Sex Offender Public Registry Check**

A grantee must, in selecting any individual for a staff member or participant position, conduct and document a search of the Department of Justice (DOJ) National Sex Offender Public Registry (NSOPR) at <http://www.nsopr.gov>.

**2. State Criminal Registry Check**

A grantee must, in selecting any individual for a staff member or participant position, conduct and document a search (by name or fingerprint) of the state criminal registry for the state in which the program operates and the state in which the applicant resides at the time of application.

**3. FBI Fingerprint Check**

As of April 21, 2011, a grantee must, in selecting an individual—who is age 18 or older and whose position will involve recurring access to vulnerable populations—for a position, conduct a national search by submitting fingerprints to the Federal Bureau of Investigation.

**Required Procedures**

The NSOPR check must be *completed* before service/work begins; the state and FBI checks must be initiated no later than the start of service/work. **The program must retain evidence of the date the check was performed.** Procedures must include: (a) documentation that the program verified the applicant's identity, by examining a government-issued photo identification card, and conducted the checks; (b) prior, written authorization by the applicant authorizing the program to conduct the checks, as well as authorization to share the results of that check within the program, as appropriate; (c) documentation of the applicant's understanding that selection into the program is contingent upon the organization's review of the applicant's criminal history, if any; (d) an opportunity for the applicant to review and challenge the factual accuracy of a result before action is taken to exclude the applicant from the position; (e) safeguards to ensure the confidentiality of any information relating to the criminal history check; (f) accompaniment of an individual, who will have access to vulnerable populations and for whom the results of the Criminal History checks are pending, by an authorized and cleared program representative, a family member/legal guardian of the vulnerable individual, or an individual authorized by the nature of his/her profession (e.g. education or medical professional) to have recurring access to the vulnerable individual; (g) checks paid for by the program; (h) documentation that you considered the results of the checks; and (i) maintaining the results of the checks in a secure location.

An individual is ineligible to serve in a covered position if the individual: (a) is registered, or required to be registered, on a State sex offender registry or the National Sex Offender Registry; (b) has been convicted of murder; (c) refuses to consent to a Criminal History Check; or (d) makes a false statement concerning his/her criminal history.

**Exhibit F – Reasonable Accommodation Request Form****REASONABLE ACCOMMODATION SUPPORT REQUEST FORM**

Date of Request:

AmeriCorps Program Name:

AmeriCorps Program Staff Member Submitting Request to the GOSV:

Number of Member(s) to Receive Accommodation (RA):

Type of Accommodation (e.g. adaptive technology, transportation assistance):

Amount of Funds Requested:

How did you determine this accommodation request?

How will your program be able to use the resources acquired with the RA funds in future program years?

Please attach documentation to verify the item(s) that you will purchase with these funds. Documentation can include an order form from a website, a receipt from a vendor, a factsheet from a service, etc.

**Exhibit G – FFR Template**

<b>FEDERAL FINANCIAL REPORT</b> (Follow form instructions)							
1. Federal Agency and Organizational Element Corporation for National and Community Service				2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page 1	Of Pages
3. Recipient Organization (Name and complete address including ZIP code)							
4a. DUNS Number		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	
						7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Project/Grant Period From:				To:		9. Reporting Period End Date	
<b>10. Transactions</b>						Cumulative	
<i>(Use lines a-c for single or multiple grant reporting)</i>							
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
<b>Federal Expenditures and Unobligated Balance:</b>							
d. Total Federal Funds Authorized							
e. Federal Share of Expenditures							
f. Federal Share of Unliquidated Obligations							
g. Total Federal Share (sum of lines e and f)							
h. Unobligated Balance of Federal Funds (line d minus g)							
<b>Recipient Share:</b>							
i. Total Recipient Share Required							
j. Recipient Share of Expenditures							
k. Remaining Recipient Share to Be Provided (line i minus j)							
<b>Program Income:</b>							
l. Total Federal Program Income Earned							
m. Program Income Expended in Accordance with the Deduction Alternative							
n. Program Income Expended in Accordance with the Addition Alternative							
o. Unexpended Program Income (line l minus line m or line n)							
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
				g. Totals:			
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
<b>13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)</b>							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension):			
				d. Email Address:			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year):			
						14. Agency use only:	

**Exhibit H – FFR Instructions****FEDERAL FINANCIAL REPORT LINE ITEM INSTRUCTIONS**

<b>FFR Number</b>	<b>Reporting Item</b>	<b>Instructions</b>
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency (Corporation for National and Community Service) and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter the grant number assigned to the award by the Federal agency.
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4a	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4b	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency.
6	Report Type	Mark appropriate box.
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this FFR. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the award document during which Federal sponsorship begins and ends. This information can be found in the Notice of Grant Award.
	Project/Grant Period, To: (Month, Day, Year)	See the above instructions for "Project/Grant Period, From: (Month, Day, Year)."
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period.
10	<b>Transactions</b>	Enter cumulative amounts from date of the inception of the award through the end date of the reporting period specified in line 9. Use Lines 10a through 10c, Lines 10d through 10o, or Lines 10a through 10o, as specified by the Federal agency, when reporting on single grants. Use Line 12, Remarks, to provide any information deemed necessary to support or explain <i>FFR</i> data.

<b>Federal Cash</b>		
10a	Cash Receipts	Enter the cumulative amount of actual Federal funds received as of the reporting period end date.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to contractors.
10c	Cash On Hand (Line 10a Minus Line 10b)	Enter the amount of Line 10a minus Line 10b. This amount represents immediate cash needs. If more than three business days of cash are on hand, the Federal agency may require an explanation on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash.
<b>Federal Expenditures and Unobligated Balance</b>		
10d	Total Federal Funds Authorized	Enter the total Federal funds authorized as of the reporting period end date.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the value of third-party in-kind contributions applied. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; the value of in-kind contributions applied; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10o.)
10f	Federal Share of Unliquidated Obligations	Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an expenditure has not yet been recorded. Enter the Federal portion of unliquidated obligations. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to contractors. On the final report, this line should be zero unless the awarding agency has provided other instructions. <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an obligation or expense has not been incurred.</i>
10g	Total Federal Share (Sum of Lines 10e and 10f)	Enter the sum of Lines 10e and 10f.
10h	Unobligated Balance of Federal Funds (Line 10d Minus Line 10g)	Enter the amount of Line 10d minus Line 10g.

<b>Recipient Share</b>		
10i	Total Recipient Share Required	Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost.
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.
10k	Remaining Recipient Share to be Provided (Line 10i Minus Line 10j)	Enter the amount of Line 10i minus Line 10j. If recipient share in Line 10j is greater than the required match amount in Line 10i, enter zero.
<b>Program Income</b>		
10l	Total Federal Program Income Earned	Enter the amount of Federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line 10j.
10m	Program Income Expended in Accordance With the Deduction Alternative	Enter the amount of program income that was used to reduce the Federal share of the total project costs.
10n	Program Income Expended in Accordance With the Addition Alternative	Enter the amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.
10o	Unexpended Program Income (Line 10l Minus Line 10m or Line 10n)	Enter the amount of Line 10l minus Line 10m or Line 10n. This amount equals the program income that has been earned but not expended, as of the reporting period end date.
11	<b>Indirect Expense:</b> Complete this information only if required by the awarding agency and in accordance with agency instructions.	
11a	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11b	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11c	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11d	Base	Enter the amount of the base against which the rate(s) was applied.

11e	Amount Charged	Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)
11f	Federal Share	Enter the Federal share of the amount in 11e.
11g	Totals	Enter the totals for columns 11d, 11e, and 11f.
<b>Remarks, Certification, and Agency Use Only</b>		
12	Remarks	Enter any explanations or additional information required by the GOSV or CNCS including excess cash as stated in line 10c.
13a	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13b	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13c	Telephone (Area Code, Number and Extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13d	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.
13e	Date Report Submitted (Month, Day, Year)	Enter the date the FFR is submitted to the GOSV using the month, day, and year format.
14	Agency Use Only	This section is reserved for Federal agency use.

**Exhibit I – Unexpended Funds Report****Maryland Governor's Office on Service and Volunteerism  
Unexpended Funds Report**

*Type this information and return form to DLFiscal\_GOSV@maryland.gov*

Subgrantee: \_\_\_\_\_

Grant Number: \_\_\_\_\_

Type of Funds (formula or competitive): \_\_\_\_\_

Grant Year: \_\_\_\_\_

A. Total CNCS grant funds awarded to date: \$ \_\_\_\_\_  
*(DO NOT CHANGE; commission fills out)*

B. Total CNCS funds expended through May 31, 2012: \$ \_\_\_\_\_  
*(This section is for funds expended to date; unliquidated obligations are reported below):*

C. Your CNCS expenses from June 1, 2012, through the end of the program year: \$ \_\_\_\_\_  
*Be sure to include any unliquidated obligations from the previous reporting period.*

D. Total CNCS actual and estimated expenditures (add line B and line C): \$ \_\_\_\_\_

E. Estimated CNCS unexpended funds (line A minus line D): \$ \_\_\_\_\_

Data provided by (program staff name): \_\_\_\_\_

Date: \_\_\_\_\_



**Exhibit K – ERF Checklist**

**MARYLAND GOVERNOR'S OFFICE ON SERVICE AND VOLUNTEERISM  
AMERICORPS EXPENSE REPORT FORM CHECKLIST**

*SECTION I (to be completed by appropriate GOSV staff member)*

Report Completed By (GOSV Staff Member): \_\_\_\_\_ Date checklist completed: \_\_\_\_\_  
 Program Name: \_\_\_\_\_ Program Year: \_\_\_\_\_  
 Legal Applicant: \_\_\_\_\_ Federal Grant Number: \_\_\_\_\_  
 Reporting Period: \_\_\_\_\_

	yes	no	Date of Change	Initial
ERF approved in Salesforce?	yes	no	_____	_____
If yes, by whom?	_____			
Followed naming convention?	yes	no	_____	_____
Correct Claim Month?	yes	no	_____	_____
Correct Reporting Date?	yes	no	_____	_____

**Match:**  
 CNCS Required Match Percentage: \_\_\_\_\_ GRANTEE Required Match Percentage: \_\_\_\_\_  
 CNCS Reported Match Percentage: \_\_\_\_\_ GRANTEE Reported Match Percentage: \_\_\_\_\_

COMMENTS: \_\_\_\_\_  
 \_\_\_\_\_

**Totals:**  
 CNCS Budget: \_\_\_\_\_ This report: \_\_\_\_\_ YTD: \_\_\_\_\_  
 GRANTEE Budget: \_\_\_\_\_ This report: \_\_\_\_\_ YTD: \_\_\_\_\_

**Administrative Costs:**  
 Federal/CNCS Share: (not to exceed 5.26% of CNCS) Amount Reported on Budget: \_\_\_\_\_  
 Total CNCS Expenditures: \_\_\_\_\_  
 Allowable CNCS Share of Admin. Costs: \_\_\_\_\_ Reported on ERF: \_\_\_\_\_  
 (≤ Total CNCS x .0526)  
 Grantee Share: (not to exceed 10% of all direct expenditures) Amount Reported on Budget: \_\_\_\_\_  
 Total Expenditures: \_\_\_\_\_  
 Allowable Grantee Share of Admin. Costs: \_\_\_\_\_ Reported on ERF: \_\_\_\_\_  
 (≤ Total Expenditures x .10)

COMMENTS: \_\_\_\_\_  
 \_\_\_\_\_

**Program Income:**  
 Program income reported? yes no Amount: \_\_\_\_\_  
 YTD: \_\_\_\_\_

COMMENTS: \_\_\_\_\_  
 \_\_\_\_\_

**Federal Funds reported as match?** yes no Amount: \_\_\_\_\_  
 YTD: \_\_\_\_\_

**MARYLAND GOVERNOR'S OFFICE ON SERVICE AND VOLUNTEERISM  
AMERICORPS EXPENSE REPORT FORM CHECKLIST**

**SECTION II** *(to be completed by Budget/Grants Manager)*

**Payment Requests:**

Invoice received via email?                    yes            no

Invoice amount: \_\_\_\_\_ Does invoice match ERF CNCS total?            yes            no

Type of Draw:            Reimbursement/Advance: Monthly/Quarterly

Invoice and Expenditures/Projections  
Match?    yes            no

Forward for processing?                    yes            no

State Commission Share: \_\_\_\_\_ x .01 = \_\_\_\_\_

Contact for Report            \_\_\_\_\_

Contact for Invoice            \_\_\_\_\_

**COMMENTS:**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature of Authorized Certifying Official: \_\_\_\_\_

**Exhibit L – Sample In-kind Receipt**

**IN-KIND CONTRIBUTION FORM**

*Organization's Logo Here*

**Organization Name**  
**Organization Address, Phone, Website**

**Contributor Information**

Name of Business or Individual: \_\_\_\_\_  
 Name of Primary Contact: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
 Telephone: \_\_\_\_\_ E-mail: \_\_\_\_\_

**Contributed Goods or Services**

Description of Contributed Goods or Services: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date(s) Contributed: \_\_\_\_\_

Real or Estimated Value of Contribution: \$ \_\_\_\_\_

How was the value determined?:  Actual Value  Appraisal  Other

If other, please explain: \_\_\_\_\_

Who Made this Value Determination?: \_\_\_\_\_

Is there a restriction on the use of this contribution?:  No  Yes

If yes, what are the restrictions?: \_\_\_\_\_

Was this Contribution Obtained with or Supported by Federal funds?:  No  Yes

If yes, please provide the name of the Federal agency and the grant or contract number: \_\_\_\_\_

Signature of Contributor

Date Contributed

*☺ Thank you for your support!! ☺*

**Office Use Only:**

**Person Receiving Goods or Services on Behalf of Non-Profit Organization of My County:**

_____	_____
<i>Printed Name</i>	<i>Position</i>
_____	_____
<i>Signature</i>	<i>Date Received</i>

**Accounting Use Only:**

\$ _____	_____	_____	_____	_____
<i>Value Recorded</i>	<i>DR/CR Account Numbers</i>	<i>Date Entered</i>	<i>Data Entry Person</i>	<i>JE Number</i>

Source 2012 CNCS Financial and Grants Management Institute

**Exhibit M – Request for Budget Revision****MARYLAND GOVERNOR'S OFFICE ON SERVICE AND VOLUNTEERISM  
REQUEST FOR BUDGET REVISION**

Program Name: \_\_\_\_\_

Date: \_\_\_\_\_

Grant Number: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Phone: \_\_\_\_\_

**JUSTIFICATION FOR BUDGET REVISION:***Reason For Budget Revision:*

\_\_\_\_\_

\_\_\_\_\_

*Adverse Consequences if Revision is Denied:*

\_\_\_\_\_

\_\_\_\_\_

(Use Additional Sheets as necessary)

I understand that this revision is until **September 30, 2013**, and all budget requirements remain in effect (maximum CNCS, required match, member enrollment, etc.).

\_\_\_\_\_  
**Authorized Signature**\_\_\_\_\_  
**Printed Name and Title**

The GOSV will accept an electronic signature from the authorized program representative. Submit this form via email to [DLFiscal\\_GOSV@maryland.gov](mailto:DLFiscal_GOSV@maryland.gov). The request is due no later than **May 31, 2013** to request a budget revision for the 2012 - 2013 grant year.

**COMMISSION USE ONLY****Request Approved:** \_\_\_\_\_ **Chief Financial Officer Signature:** \_\_\_\_\_**Request Denied:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Exhibit M – Request for Budget Revision (continued)****MARYLAND GOVERNOR'S OFFICE ON SERVICE AND VOLUNTEERISM  
REQUEST FOR BUDGET REVISION-CONTINUED**

Program Name:

Grant Number:

Budget Sections	Budget Item	Original CNCS Budget	Revised CNCS Budget	Comments
Section I. Program Operating Costs				
A. Personnel Expenses				
B. Personnel Fringe Benefits				
C. Travel				
D. Equipment				
E. Supplies				
F. Contractual and Consultant Services				
G. Training				
H. Evaluation				
I. Other Program Operating Costs				
Section II. Member Costs				
A. Living Allowance				
B. Member Support Costs				
FICA				
Worker's Compensation				
Health Care				
Other				
Section III. Administrative/Indirect Costs				
A. Corporation Fixed Percentage				
B. Federally Approved Indirect Cost Rate				
	TOTAL			

\_\_\_\_\_  
Authorized Signature\_\_\_\_\_  
Printed Name and Title

**Exhibit N – Closeout Instructions****MARYLAND AMERICORPS GRANTEE CLOSEOUT INSTRUCTIONS**

All program and planning grantees are required to close out their grants at the end of the program year. A program has 60 days to close out the grant.

GOSV grantees must submit the following documents:

1. **Final Financial Report**: The Final Federal Financial Report **MUST** be submitted electronically and should be cumulative for the entire project period. The report must also reflect the required percentage of matching funds that you have agreed to contribute under the terms of the grant.
2. **Equipment Inventory**: This form catalogues items purchased with Federal grant funds with a current per unit fair market value of \$5,000 or more, or a written statement that there are no such items. Grantees should scan the form **AFTER** the authorizing official has signed it and then email the form to [DLFiscal\\_GOSV@maryland.gov](mailto:DLFiscal_GOSV@maryland.gov).
3. **Inventory of Unused or Residual Supplies**: This form catalogues supplies purchased with Federal grant funds which in the aggregate exceed \$5,000, or a written statement that such supplies (if any) do not exceed \$5,000. Grantees should scan the form **AFTER** the authorizing official has signed it and then email the form to [DLFiscal\\_GOSV@maryland.gov](mailto:DLFiscal_GOSV@maryland.gov).
4. **Subgrantee Certification (if applicable)**: This form is used by GOSV Direct Grantees to certify the closeout of their applicable sub-grants. Grantees should scan the form **AFTER** the authorizing official has signed it and then email the form to [DLFiscal\\_GOSV@maryland.gov](mailto:DLFiscal_GOSV@maryland.gov).

In addition, if you have drawn funds under the grant but not expended them, you **must** return the funds by check made payable to the Governor's Office on Service and Volunteerism. Include the grant number on the check (these numbers can be found on your cooperative agreement). An accompanying letter should indicate that the check is a REFUND to be credited to Governor's Office on Service and Volunteerism along with the program year. The refund check should be sent to: Fiscal Compliance, Governor's Office on Service and Volunteerism, 301 W. Preston Street – Suite 1502, Baltimore, MD 21201.

**Exhibit O – Closeout Inventory Form**

**EQUIPMENT INVENTORY**

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

Grant Number: \_\_\_\_\_

Program: \_\_\_\_\_

Official Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email: \_\_\_\_\_

Date of submission: \_\_\_\_\_

Is this program continuing beyond the expiration date of this CNCS grant?

Yes

No

If the above answer is YES, does the grantee request to continue use of all or part of the equipment?

Yes (identify all such equipment below by marking it with a double \*\*)

No

or

Does the grantee request the use of the equipment on other federally supported activities?

Yes

No

Title Holder/ Funding Source (e.g. Grantee/ CNCS)	Item Description	Equipment Serial Number	Location/Site and Condition*	Acquisition Date/Cost	Estimated Current Fair Market Value	Disposition/ Date
N/A	N/A	N/A	N/A	N/A	N/A	N/A

(N/A=Grantee has no such items; attach a written, signed statement)

\* 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.

**Exhibit P – Closeout Certification****MARYLAND GOVERNOR'S OFFICE ON SERVICE AND VOLUNTEERISM  
CERTIFICATION OF AMERICORPS GRANT CLOSEOUT**

Grant #: \_\_\_\_\_

Program Name: \_\_\_\_\_

On behalf of the legal applicant, I certify that I am the official authorized to represent the above applicant and that, to the best of my knowledge and belief, the information in this report is true and correct.

I further certify that our entity has completed all closeout actions; accomplished all program and financial requirements; secured all reports; and reconciled all funding with respect to our award under the above-referenced grant.

\_\_\_\_\_  
Signature\_\_\_\_\_  
Typed Name\_\_\_\_\_  
Title\_\_\_\_\_  
Date\_\_\_\_\_  
Phone Number\_\_\_\_\_  
Email Address

**Exhibit Q – Salesforce Instructions****GOSV GRANTEE INSTRUCTIONS  
FOR REPORTING IN THE SALESFORCE ONLINE SYSTEM****I. Account Access (Start here for Program AND Financial Reporting)**

Gather all needed data (i.e. Portal reports, demographics numbers, performance measurement information, budget expenditures, etc.) before beginning the online reporting process.

- A. Login: <https://login.salesforce.com/>
- B. From home page, select the **Grant Information** tab.
- C. In View box, choose My Grants and click **Go!**
- D. Click on your grant title under “Grant Name.”
- E. Be sure that these sections have already been completed and have the correct information:
  1. Grant Information Detail
  2. Grant AWARD Performance Measures
  3. Approved Budget Amounts

*If the sections are not complete or are incorrect, please email: [DLProgram\\_GOSV@maryland.gov](mailto:DLProgram_GOSV@maryland.gov)*
- F. To change your email address:
  1. In the upper right corner of your screen, click on the down arrow next to your user name.
  2. Click on Setup.
  3. In the first box labeled **My Personal Information**, click the first bullet:
    - [Edit your information, language, time zone, quota, or sales team](#)
  4. This link will take you to the **User Detail** screen, and then click **Edit**.
  5. While in **Edit** mode, you may make changes to any of the fields where there is a box, including email address.
  6. Click Save.
  7. If you changed the email address, Salesforce will send an email to both the old and the new address. The old user does not need to do anything; this feature is only for security purposes. The new email address must be confirmed by clicking the link **within 72 hours**.
- G. To change your password:
  1. In the upper right corner of your screen, click on the down arrow next to your user name.
  2. Click on Setup.
  3. In the first box labeled **My Personal Information**, click the first bullet:
    - [Edit your information, language, time zone, quota, or sales team](#)
  4. This link will take you to the **User Detail** screen, and then click **Change Password**.
  5. Type in your old password and new password.
  6. Click **Save**.
  7. You can also choose a security question and answer on this page, if you choose.

## II. Program Progress Reporting—Updated December 2012

Grantees will submit three Progress Reports via Salesforce plus a Final Report; reports are due on January 25, April 25, July 25, and October 25. All reports should be checked for spelling, grammar, and accuracy before submission by the authorized program staff person. Correct AmeriCorps terminology (i.e. member, service, position description) must be used throughout the report. The GOSV will approve reports via the system; if reports are incomplete or inaccurate, the GOSV may reject the report and return it to the grantee for edits.

- A. Click on the **Progress** tab, at the top of the page.
- B. Click **Go!** next to **My Progress**.
- C. Double-click **Edit** for the report that corresponds to the correct **Reporting Period**.
- D. To enter the report information, type or paste into the appropriate fields. Remember to **Save** often. Complete Demographics, MSYs, Performance Measures, Narratives, and Portal Compliance; follow the criteria for each section, provided below.

### 1. Demographic Information:

Enter the appropriate number in each box. If a category does not apply, enter “0” (zero). Numbers should reflect the program year to date; do not double count or duplicate numbers. Ensure that you are meeting the definition of each demographic category:

Indicator	Definition
Applicants	Number of individuals who applied to be program participants. Enter all applicants for the 2012-2013 program year.
<b>Leveraged Volunteers</b>	
Leveraged volunteers	Number of volunteers of all ages who were recruited, coordinated, or supported by your programs. Leveraged volunteers do not include AmeriCorps members. All leveraged volunteers must adhere to the same prohibited activities as AmeriCorps members.
Disadvantaged Children and Youth Volunteers	Number of disadvantaged children and youth serving as leveraged volunteers. Disadvantaged children and youth are those up to age 25 with exceptional or special needs (as defined in part 2552.81 of the DVSA regulations*), or who are economically disadvantaged and for whom one or more of the following apply: 1) out-of-school, including out-of-school youth who are unemployed; 2) in or aging out of foster care; 3) limited English proficiency; 4) homeless or have run away from home; 5) at-risk to leave school without a diploma; and 6) former juvenile offenders or at risk of delinquency. *2552.12 (f) <i>Children with exceptional needs.</i> Children who are developmentally disabled, such as those who are autistic, have cerebral palsy or epilepsy, are visually impaired, speech impaired, hearing impaired, orthopedically impaired, are emotionally disturbed or have a language disorder, specific learning disability, have multiple disabilities, other significant health impairment or have literacy needs. Existence of a child's exceptional need shall be verified by an appropriate professional, such as a physician, psychiatrist, psychologist, registered nurse or licensed practical nurse, speech therapist or educator before a Foster Grandparent is assigned to the child. 2552.12 (g) <i>Children with special needs.</i> Children who are abused or neglected; in need of foster care; adjudicated youth; homeless youths; teen-age parents; and children in need of protective intervention in their homes. Existence of a child's special need shall be verified by an appropriate professional before a Foster Grandparent is assigned to the child.
College Student Volunteers	Number of individuals enrolled in a degree-seeking program at a community, professional, or technical college, or within an undergraduate or graduate program at a college or university who serve as leveraged volunteers.
Baby Boomer Volunteers	Number of individuals born between 1946 and 1964 who serve as leveraged volunteers.

<b>Program Participants</b>	
ACMs in disaster projects	Number of AmeriCorps members participating in disaster services projects.
ACMs disaster certified	Number of AmeriCorps members who have been certified in disaster preparedness and response.
ACMs available for deployment	Number of AmeriCorps members available for deployment in support of a local, state, or other disaster.
<b>Number of Veterans Serving</b>	<b>Number of veterans serving as AmeriCorps members.</b>
<b>Populations Served</b>	
Disadvantaged children & youth	Number of disadvantaged children and youth being served (see definition above).
Children & youth of incarcerated parents	Number of children and youth up to age 25, who have one or both parents or legal guardians serving or having served a period of time in jail and/or prison.
Individuals mentored	Number of formal, sustained relationships established between an older or more experienced person and a younger or less experienced person for the purpose of academic, social, or career support. This does not include the relationship between a teacher and his or her students in a classroom setting. If your program works with multiple mentees, please report total number of individuals mentored.
Independent living services	Number of clients receiving independent living services, including respite care, to help them live independently in their homes in community-based settings.
Disasters	Number of local disasters to which AmeriCorps members have responded.
Disaster services	Number of community members who receive assistance from AmeriCorps members and/or leveraged volunteers responding to disasters and participating in recovery.
<b>Number of Veterans Served</b>	<b>Number of veterans served by AmeriCorps members or volunteers leveraged by members.</b>
<b>Number of Military Families Served</b>	<b>Number of military families served by AmeriCorps members or volunteers leveraged by members.</b>
Total number of Adults Served	Number of people age 18 and over served by AmeriCorps members or volunteers leveraged by members.
Total number of Children Served	Number of people age 17 and under served by AmeriCorps members or volunteers leveraged by members.

## 2. MSYs Serving in Focus Areas:

For each focus area, enter the actual number of MSYs that have served in the area so far this program year. Ensure that the member service meets the description of each focus area. Remember, that the total of these categories should equal the number of MSYs that served to date in this program year.

## 3. Data Collection:

Explain your program's procedures for collecting the data reported in demographic information, MSYs serving in focus areas, and performance measures. Describe the instrument(s) used, the timeline for collection, how data are processed, and who is responsible for data collection. (12,000 character limit)

## 4. Narratives for this Reporting Period:

For all narratives, please use complete sentences and use the third person.

### a) Monitoring Activities:

Explain what you have done to monitor your members and service locations (i.e. "sites") during this reporting period. Please be specific and thorough (12,000 character limit): list the dates of your trainings or visits, the titles of staff who attended, member attendance rate, the topics covered in meetings, etc.

## b) Successes &amp; Challenges:

-In 255 characters or less, provide a sentence on each success or challenge, for this reporting period, in each box provided. You should have three successes and three challenges.

-In the Success Comments box, please enter supporting qualitative or quantitative information and explain why each success is important (12,000 character limit).

-In the Steps to Overcome Challenges box, provide pertinent details for the challenges and explain the steps you have already taken or your plan of action to address each challenge (12,000 character limit).

## c) Priorities:

Provide a sentence or two, in 255 characters or less, on your top three program priorities for the *next* quarter.

## d) Story:

-Enter a short descriptive title in the Story Title box.

-Provide a brief—255 characters or less—background (i.e. the context of the story) in the Editor's Note box.

-Pick the Story Perspective, the point of view from which the story is told, from the drop-down list.

-Then, in 12,000 characters or less, enter your Story for the reporting period. The story is meant to capture the spirit of AmeriCorps service from the perspective of a member, site, volunteer, staff, etc. The story should be personal, emotionally engaging, vivid, and present a connection to the greater impact or meaning of service. Remember to include the five components of a good story: inciting incident, barriers, steps taken, rising action, and resolution ("a-ha" moment).

## 5. Portal Compliance as of the end of the Reporting Period:

The Portal statistics will be entered for you. Do not edit the percentages. If a number appears to be incorrect, email [DLProgram\\_GOSV@maryland.gov](mailto:DLProgram_GOSV@maryland.gov). If you achieved 100%, enter N/A under problems and remediation steps.

If you did not achieve 100% for a Portal category,

a) Explain why in the Problems box (255 character limit).

b) Describe how you will correct this problem in the Remediation Steps (255 character limit).

## 6. Progress Performance Measures:

a) Click **Save** on the Progress Report. Then, go to the Progress Performance Measures section. Each performance measure will be listed by the type (i.e. output or intermediate outcome) and the general title of the aligned measure. Click on the measure to enter the required information.

b) For each measure, double click on the field to enter the actual value, status, and comments.

-The actual value should reflect the performance measure results from the beginning of the program year until the end of the reporting period. Ensure that results are not double counted.

-Select the status (met, unmet, or ongoing) of the performance measure from the drop-down list. The status must be supported by the actual value.

-Provide brief comments for each measure that includes supporting data (e.g. how data were/will be obtained, the likelihood of meeting the measure, or the percentage the

- value represents). If you anticipate having trouble meeting your performance measures, explain why and describe your plan for improvement.
- c) Once you are satisfied with your entries for the measure, click **Save**.
  - d) Go to the next performance measure by clicking on the Progress link and returning to the Progress Performance Measures section. Repeat steps b) through d) until you have reported on all measures.
- E. To attach requested files (e.g. organizational chart, supporting Portal reports):
1. **Save** the record.
  2. Scroll to **Notes and Attachments** (second section from the bottom of the page).
  3. Click **Attach File**.
  4. Select the File: type the path or Browse.
  5. Click **Attach File**; wait for the upload.
  6. When upload is complete, the file should appear under the “You have just uploaded the following file” heading. Then, you may click **Done** to return to your report. Do NOT click done until the file is uploaded; otherwise, the upload will be canceled.
  7. Click “Edit” for the attachment to enter a description. Click “Save” to return to the report.
- F. To Submit the Progress Report:
1. Review all information for accuracy.
  2. You must be in **Edit** mode to submit your application.
  3. Change the Status to **Submitted**.
  4. Click **Save**. You should receive an email verifying submission.

### III. Financial Reporting

The monthly Expense Report Forms (ERFs) must be completed before finishing and submitting a Federal Financial Report (FFR). ERFs should be created and submitted monthly. The data from the ERFs will roll up into the FFR automatically, following ERF approval from the GOSV.

- A. Complete the ERF first.
1. Click on FFRs tab, at the top of the page.
  2. Click **Go!** next to View: My FFRs.
  3. Select and click open your FFR (there should be only one listed).
  4. Scroll across ERFs (on the top left, just above FFR detail), click **New ERF**.
  5. Enter ERF name (AmeriCorps Program Name 2012-ERF-Month[2 digits]-Year[4 digits]). Be sure to include the dashes just as they appear (e.g. Awesome AmeriCorps Program 2012-ERF-10-2012). The title of the AmeriCorps program should look exactly like the title provided in the grantee's applicant information screen.
  6. Enter the Reporting Date, and make sure the Status is **Open**.  
*Note: The reporting date should be the last day of the month on which you are reporting (e.g. in the example above, the Reporting Date would be 10/31/2012). The Claim Month field will auto fill based on the Reporting Date chosen.*
  7. If there are any notes associated with this month's entries, please include them in the Notes field located at the top of the page. In this field, type the name of the person submitting the report.
  8. Enter Costs and Program Income for the period. If you did not expend funds for a line item, please enter 0 (zero).

**Remember: Program Income should only be entered if you received CASH above and beyond your budgeted match for the program year (i.e. Program Income is not the grantee match).**

9. Once satisfied with all the entries, click **Save**.  
*Tip: Check your work by making sure that the date in the name of your ERF matches the claim date month and year.*
- B. Generate a printable invoice for your records and save in **Documents**.
  1. Scroll across **Activity History**, click on **Mail Merge**.
  2. The appropriate ERF should appear in “1. Choose the record to merge”; select ERF Invoice in “2. Choose a mail merge template”; make sure the box is checked for “3. Log an activity.”
  3. Click Generate; an email with the Invoice will be sent to the email address on your account from [support@salesforce.com](mailto:support@salesforce.com). Make sure you set up your email system to receive emails from the Salesforce.com domain.
  4. A new screen with Task Information will automatically appear. This screen will allow you to record that you completed the Invoice generation. You may add comments in the box if you wish.
  5. When satisfied, click **Save**.
  6. After saving, you will be taken back to your ERF screen; the Invoice creation will be listed under your **Activity History**.
  7. Open the attached invoice from your email. Review the invoice for accuracy and electronically sign the invoice by typing in the name and title of the person submitting the invoice. Enter the date. Once you have reviewed and are satisfied with the invoice, save the document as a PDF. Print and retain a copy in your files.
  8. Next, upload the invoice PDF to Salesforce. Go to the **Documents** tab; under **Documents Folder**, choose your program's folder and click **Go!**
  9. Click on **New Document**. Under **1. Enter details**, type the **Document Name** as “AmeriCorps Program Name 2012-Invoice-Month[2 digits]-Year[4 digits]”.
  10. Under **2. Select the File**, make sure that the first option is selected. Click the **Choose File** button and select the saved invoice PDF you wish to upload.
  11. Under **3. Click the “Save” Button**, click **Save**.
  12. After saving, you will be taken to the **Document Detail** screen. Right click on “View file” and copy the link address.
  13. Go back to the ERF screen. Enter the copied link address into the Invoice Link field.
  14. Verify all information in the ERF. Change the Status to **Submitted** and click **Save**. You should receive an email confirming the submission.
- C. Once all appropriate ERFs have been submitted and approved\*, click the **FFRs** tab at the top of the page. *Remember: there will be only one FFR that you will update each quarter. \*Allow two business days for ERFs to be reviewed by GOSV.*
  1. Click **Go!** Next to My FFRs.
  2. Double-click on the FFR name to open FFR detail. In this mode, you should be able to see the costs from the ERFs.
  3. When you are ready to input information, click **Edit**. *Note: in “Edit” mode, only editable fields will be visible.*  
*Tip: If the FFR does not have an “Open” status, you will not be able to edit; contact [DLFiscal\\_GOSV@maryland.gov](mailto:DLFiscal_GOSV@maryland.gov) if you encounter this problem.*
  4. Choose the correct Reporting Period from the drop-down menu.

5. Enter the correct Reporting Period End Date (the last day of the period for which you are reporting).
6. Choose the basis of accounting from the drop-down menu.
7. Complete all appropriate Data Entry fields; including the Remarks field in the FFR Closing section. ***Fields should be completed according to FFR instructions, Exhibit H in the GOSV Grantee Manual.***
8. If you have other Federal funds to report as match, please do so in the Remarks section:
  - a) Use a semicolon to separate each data element as shown below, without any spaces between data elements and the semicolons (semicolons allow the GOSV to export and compile data for reporting to CNCS):
    - eGrants Program Code
    - Name of the other federal agency (without abbreviation)
    - The other federal agency grant or contract number
    - The Catalogue of Federal Domestic Assistance (CFDA) number or "N/A" if a contract
    - The cumulative amount expended towards the AmeriCorps program from that source in whole dollars, rounded to the nearest dollar
  - b) Use one line per source; enter a hard-return break to create a blank line.

*A sample report of other Federal Funds as Match would appear as follows:*

Sources and amounts of federal funds other than funds from the Corporation used to carry out the program(s) funded under this grant during the preceding five months (August 1 through December 31) are as follows:

06AFHMD0010099;Department of Health and Human Services;Grant ABCDEF;CFDA 88.888;\$50,567  
 06AFHMD0010099;Department of Labor;Grant 234567;CFDA 99.999;\$25,333  
 06AFHMD0010099;Department of Agriculture;Contract 123456;N/A;\$1,000  
 06AFHMD0010099;Department of Education;Grant XYZ123;CFDA 11.111;\$90,199

9. Once satisfied with your entries, click **Save**.
- D. Generate a printable FFR for your records and save in **Documents**.
1. Open your FFR.
  2. Scroll across **Activity History**.
  3. Click on **Mail Merge**.
  4. Your FFR should appear in "1. Choose the record to merge"; FFR 425 should appear in "2. Choose a mail merge template"; the box should be checked on "3. Log an activity."
  5. Click Generate; an email with the FFR will be sent to the email address on your account.
  6. A new screen with Task Information will automatically appear. This screen will allow you to record that you completed the FFR generation. You may add comments in the box if you wish.
  7. When satisfied, click **Save**.
  8. After saving, you will be taken back to your FFR screen; the FFR creation will be listed under your **Activity History**.
  9. Open the attached FFR from your email. Review the FFR for accuracy and electronically sign the FFR (13.b.) by typing in the name of the person submitting the FFR. Once you have reviewed and are satisfied with the FFR, save the document as a PDF. Print and retain a copy in your files.

10. Next, upload the FFR PDF to Salesforce. Go to the **Documents** tab; under **Documents Folder**, choose your program's folder and click **Go!**
11. Click on **New Document**. Under **1. Enter details**, type the **Document Name** as "AmeriCorps Program Name 2012-FFR-Month[2 digits]-Year[4 digits]".
12. Under **2. Select the File**, make sure that the first option is selected. Click the **Choose File** button and select the saved FFR PDF you wish to upload.
13. Under **3. Click the "Save" Button**, click **Save**.
14. After saving, you will be taken to the **Document Detail** screen. Right click on "View file" and copy the link address. Go back to the FFR screen. Enter the copied link address into the FFR Document Link for the correct quarter.
15. Verify all information in the FFR. Change the Status to **Submitted** and click **Save**. You should receive an email confirming the submission.

