



## ***In-Kind Contributions***

### **What is in-kind contribution?**

In-kind contributions are non-cash transactions from the lead organization or on the part of an external funding source (partner) usually in the form of goods or services. As with all program funds, they must be allowable in accordance with the applicable OMB Circulars, AmeriCorps Provisions, ServeNebraska Commission Request for Proposal guidelines and the Commission AmeriCorps Program Contract.

The purpose of in-kind costs and documentation is to augment the limited amount of funds available to AmeriCorps programs, meet the incremental match requirements, demonstrate the organization's capacity to detail the "true" cost of the program and ensure that the lead organization as well as the communities served are committed to the success of the AmeriCorps program and are willing to invest their own funds or to seek external funding to support the program.

Two basic rules-of-thumb for determining in-kind support by a lead agency are:

- 1) Would the agency be supporting or paying for the goods or services whether or not the contributions were made? If yes, then the support or contribution would be considered in-kind.
- 2) Is the contribution documented by an in-kind form or receipt of donation identifying the contributor and indicating the value of the contribution? If yes, then the contribution is most likely in-kind.

### **Examples of in-kind support:**

- Use of offices, classroom space, or other facilities for program activities
- Donation of supplies from a school, organization or individual
- Donations of goods or services from other agencies, businesses, or individuals (Please Note: Service hours provided by volunteers in direct service related to the performance measures/objectives of the program are not considered in-kind.)
- Use of computers, fax machine, copiers or other equipment
- Use of agency staff who contribute time or services to the program

Please call the Commission's Fiscal/Operations Officer at 402-471-6212 if you have any questions regarding in-kind contributions.