

VITA Grant
Helping
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OTHERS



In the Know with the GPO



TCE
Providing
Community
Service to
Millions

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A Grant Program Office Communication

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Student Services Can Count as Matching Funds

During the December 2010 VITA/TCE Orientation conference the following questions were asked:

1. Can the value of student services while volunteering in the VITA program and receiving academic credit be counted as matching or cost-sharing for the VITA Grant?
2. Can the value of volunteer services provided by individuals receiving a benefit from a third party for their service be counted as matching or cost-sharing for the VITA Grant?

The Grant Program Office requested clarification from IRS Counsel in the form of an opinion on these questions. We are happy to report good news based on Counsel's opinion! OMB Circular A-110 (now codified as 2 C.F.R. Section 215) provides that all contributions including cash and third party in-kind, shall be accepted as part of the grantee's cost sharing or matching when such contributions:

1. Are verifiable from the [grantee's] records.
2. Are not included as contributions for any other federally-assisted project or program.
3. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. Are allowable under the applicable cost principles.
5. Are not paid by the Federal Government under another award, except where authorized by the Federal statute to be used for cost sharing or matching.
6. Are provided for in the approved budget when required by the Federal awarding agency.
7. Conform to other provisions of this part, when applicable.

Consequently, there is no prohibition on counting student services for which academic credit is given, nor other services for which service providers receive some benefit from a third party, as a proper basis of meeting the matching fund requirements as a third party in-kind contribution that otherwise complies with 2 C.F.R. Section 215.23(a).

We are updating our guidance to reflect this new information and recognize that some VITA Grant recipients may want to modify their budgets to include student services as matching. Notification is required if the adjustment exceeds 25% of the total award.

VITA Site Listing

As part of the VITA Grant Reporting Requirements, we asked that you submit a final list of sites planned for 2010 Filing Season by January 31, 2010. If you have submitted this information, THANK YOU! If not, please send the information in immediately. It may be submitted electronically.