The Big Lift

Social Innovation Fund (SIF)

Subgrantee Terms and Conditions
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I. Introduction
The Big Lift is a collective impact approach where school districts partner with nonprofit preschool programs and community-based agencies to work toward the long-term goal of third grade reading success. This collaborative is led by three agencies – Silicon Valley Community Foundation (SVCF), the San Mateo County Office of Education (SMCOE) and the County of San Mateo, and funding for this grant is made available through San Mateo County Measure A tax dollars and a Social Innovation Fund (SIF) grant from the Corporation for National and Community Service (CNCS).

There are five conditions that, together, lead to meaningful results from collective impact and that are integral to The Big Lift’s approach: a shared vision for change or common agenda, shared measurement, mutually reinforcing activities, continuous communication and backbone support. To achieve this ambitious goal, The Big Lift has committed to advancing the national Campaign for Grade-Level Reading framework, which specifies the following evidence-based interventions, or “four pillars”:

1) A comprehensive school readiness strategy focused on high-quality preschool for 3- and 4-year-olds, leading to an aligned and sequenced set of high-quality learning experiences in kindergarten through third grade;
2) A focus on reducing chronic absence in the early grades, based on research about the importance of attendance in the early years to improving academic outcomes;
3) Development of inspiring summer learning opportunities that enable children to maintain their academic and developmental gains from high-quality preschool throughout the early grades; and
4) Strengthening family and community engagement through investments in strategies that support meaningful partnerships between families and schools.

Subgrantees of these funds will be expected to participate in all aspects of The Big Lift, to support the implementation of all four of the above pillars, to work collaboratively with SVCF, SMCOE and the County of San Mateo and to be active partners in leading this change effort.

More information about The Big Lift can be found at www.thebiglift.org (coming May 2015), and more information about the Social Innovation Fund can be found at www.nationalservice.gov/programs/social-innovation-fund.

II. Authority and Scope
These Terms and Conditions, developed by SVCF, set forth the requirements of the Big Lift Social Innovation Fund (SIF) grant program in compliance with all applicable laws, rules and regulations and are to be adhered to by both SVCF and all subgrantees of SIF federal funds, whether or not they are explicitly stated here. These include, but are not limited to: the National and Community Service Act (NCSA) of 1990 (42 U.S.C. 12501 et seq., at §12653(d)); the Social Innovation Fund Cooperative Agreement Terms and Conditions; Criminal History Check Requirements (45 CFR Part 2540); Cost Principles for Non-Profit Organizations (OMB Circular A-122) or Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87) or Cost Principles for Educational Institutions (OMB Circular A-21); Uniform Administrative Requirements for Grants and Cooperative Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (OMB Circular A-110); Audits of States, Local Governments and Non-Profit Organizations (OMB Circular A-133); Governmentwide Requirements for Drug-Free Workplace (45 CFR Part 2545); and Nondiscrimination on
the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance (45 CFR Part 2555).

SVCF may waive any provision within its authority contained in these Terms and Conditions; however, waivers cannot be given for provisions that are beyond the scope of SVCF’s authority. Any subgrantee that desires a waiver of any of the provisions of these Terms and Conditions must initiate the process in writing, to SVCF. A written request for a waiver does not excuse a subgrantee from following the provisions of these Terms and Conditions until such a waiver is (or is not) granted. SVCF may choose to grant a waiver request in full, grant a request in part, or not grant a request for a waiver.

SVCF reserves the right, at any time, to terminate grants with subgrantees that are not in compliance with the requirements set forth in The Big Lift SIF Terms and Conditions.

III. Programmatic Terms and Conditions

a. Definitions and Roles

Federal Awarding Agency: The Corporation for National and Community Service (CNCS) is the federal awarding agency for the Social Innovation Fund (SIF). All entities receiving funding from this agency, either directly or through an intermediary, must comply with the SIF Terms and Conditions and all applicable federal regulations, statutes and administrative authorities.

Intermediary: The Silicon Valley Community Foundation (SVCF) is the intermediary entity for the SIF award from CNCS. SVCF is responsible for ensuring that the SIF award meets all applicable CNCS and federal regulations, statutes and administrative authorities, in conformance with the approved application. SVCF is legally accountable to CNCS for the use of SIF award funds, is bound by the provisions of the award, and is responsible for ensuring that co-lead organizations and subgrantee organizations comply with The Big Lift SIF Terms and Conditions, federal regulations and OMB circulars, etc.

Co-Lead: The entities that are responsible for coordinating and collaborating with organizations in their communities to perform the activities of the SIF Big Lift award are “co-lead” entities. The co-lead is expected to provide leadership to The Big Lift collaborative and ensure that activities are aligned and that the community is making steady progress towards third grade reading proficiency.

Subgrantee: Any entity that receives a Big Lift SIF grant award from SVCF to provide a direct service is a “subgrantee” and is accountable to SVCF for the use of the federal (and matching) funds provided. Each subgrantee is expected to work collaboratively with its co-lead agency(ies) to carry out the work outlined in its grant agreement, scope of work and budget.

Matching Contributions: SIF requires that both intermediaries and subgrantees provide a 1:1 match for funds received from CNCS. By law, SIF match must be in non-federal cash. Unlike most Federal grant programs, the market value of goods and services donated by third parties as “in kind” matching costs does not count toward the matching requirement. However, a significant amount of matching contributions for The Big Lift awards will be provided by Measure A Tax dollars. For this reason, subgrantees will be asked to provide matching contributions in small, increasing amounts, and The Big Lift will consider in-kind contributions as a part of meeting this requirement. All matching contributions are bound by the provisions of federal rules and regulations, statutes and administrative authorities.
b. Programmatic Compliance
By entering into a grant agreement, the subgrantee has agreed to participate and contribute to the larger Big Lift community collaborative, to support progress on all four pillars of The Big Lift and to comply with the following:

Eligibility. Big Lift eligible communities are defined by school district boundaries and include: Bayshore, Brisbane, Cabrillo, Jefferson Elementary, La Honda-Pescadero, Pacifica, Ravenswood, Redwood City, San Bruno Park, San Mateo-Foster City and South San Francisco. Big Lift preschool classrooms will be required to meet and maintain a Tier 3 or higher rating on the San Mateo County Quality Rating and Improvement System (QRIS).

Licensure in good standing. Preschool subgrantees must have a license to operate preschool facilities and must ensure that licensed sites are in good standing with Community Care Licensing.

Background check requirements. All grant-funded staff (including consultants) that have recurring access\(^1\) to children, persons age 60 or older, or individuals with disabilities must have passed a three-part criminal history check before beginning work (or charging time to this grant). This check must include: (1) a nationwide check of the Department of Justice’s National Sex Offender Public Website (NSOPW), (2) a name- or fingerprint-based search of the official state criminal history registry in the state in which the subgrantee is operating and of the official state criminal history registry in which the individual resides and (3) submission of fingerprints through the state central record repository to the FBI for a national criminal history background check.

All grant-funded staff (including consultants) that do not have recurring access to children, persons age 60 or older, or individuals with disabilities must have passed at least:

- (1) the NSOPW check \textbf{AND EITHER}
- (2) the state criminal history background check \textbf{OR}
- (3) the FBI national criminal history background check.

Subgrantees must retain a record of all results either by printing the screen(s) or by some other method that retains paper or digital images that show the date the searches were performed and the results. Subgrantees must allow SVCF and/or CNCS access to these records for oversight and monitoring purposes.

More detailed information can be found here.

Involvement in evaluation efforts. Subgrantees must participate in evaluation efforts led by SVCF, SMCOE and the designated external evaluator, which may include participating in surveys, focus groups, interviews, assessments and/or classroom observations. Subgrantees will not be required to conduct their own evaluation but will be expected to collect and provide access to information as outlined in their scope of work and as necessary. This will include, but not be limited to: timely reporting of required data in the designated data system, conducting twice a year observational assessments using a

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\(^1\) Recurring access is defined as the ability on more than one occasion to approach, observe, or communicate with a person, through physical proximity or other means, including but not limited to, electronic or telephonic communication.
valid and reliable child assessment tool, and making progress toward conducting a developmental screening on each child in a Big Lift-funded classroom using an approved tool.

**Compliance with subgrantee monitoring activities.** Monitoring activities include, but are not limited to, site visits by SVCF staff and/or staff from CNCS, progress reports on implementation of goals and objectives, and submission of financial records, as required by SVCF. SVCF will conduct both in-person site visits and occasional desk reviews of subgrantees throughout the course of the contract to ensure compliance with these Terms and Conditions. Subgrantees are required to address all site visit or desk review report findings by the deadline as set forth by SVCF.

**State and other federal funding compliance.** Subgrantees must maintain compliance with other funding sources. Subgrantees receiving Title 5 or Head Start funds must maintain good standing with the California Department of Education/Child Development Division and/or the Administration for Children and Families. Failure to do so may jeopardize Big Lift funding.

**Timely reporting.** SVCF will track and monitor timely and accurate submissions of data, progress reports and requests for reimbursement, and efforts will be made to correct and implement improvements to any areas of concern identified at a site visit or at any other point during the grant cycle. Patterns of late and/or inaccurate reporting as well as minimal or no effort to improve compliance with these Terms and Conditions will be taken into consideration when making future funding recommendations, and in egregious cases may affect continued funding for the current grant year.

**Utilization of the Social Innovation Fund name and logo.** Subgrantees must use the Social Innovation Fund name and logo on all public facing materials, signs, banners, press releases, social media, and publications related to their SIF program in accordance with CNCS requirements. To publicize the relationship between the program and the SIF, the subgrantee should use one of the following phrases when describing their program: “a Social Innovation Fund (SIF) program” or “a proud subgrantee of the Social Innovation Fund (SIF) program.” The subgrantee may not alter the SIF logo, and must obtain written permission before using the SIF name or logo on materials that will be sold, or permitting donors/affiliates to use the SIF name or logo in promotional materials. The subgrantee may not use or display the SIF name or logo in connection with any activity prohibited in these Terms and Conditions.

SIF logos can and more guidance can be found [here](#).

**Utilization of The Big Lift name and logo.** Subgrantees must use The Big Lift name and logo on all public facing materials, signs, banners, press releases, social media, and publications related to their Big Lift SIF program, in addition to the SIF name and logo.

The Big Lift logo can be found here (coming May 2015).

**Communication collaboration.** Subgrantees must participate in The Big Lift’s efforts to disseminate information about Big Lift SIF program(s) and The Big Lift through social media and other communication channels. This includes obtaining photo releases to be provided to SVCF for the purposes of communicating information about The Big Lift, when applicable, through social media, publications, reports, etc.
c. Family Eligibility
The Big Lift strives for a diversity of income levels to be represented within classrooms, while giving overall priority for new spaces to low-income families. The goal is to increase accessibility for low- and middle-income families. The Big Lift’s definition of low-income households is those earning 80 percent of San Mateo County’s most current median income. For Year 1 of The Big Lift, programs are required to enroll only children whose family income meets this definition. Further guidance will be provided for additional grant years.

d. Programmatic Amendments
The scope of work outlined in the subgrantee’s contract details the activities to be carried out and goals to be accomplished over the course of the contractual period. Subgrantees are required to obtain written approval from SVCF before making any changes to the scope, objectives or goals of their program, whether or not a budgetary change is involved.

For any changes to the previously-approved staffing of the program (resignation, hire, medical leave, etc.), SVCF must be notified within two weeks of the time the subgrantee is notified of the change, in writing via e-mail. Any submission beyond two weeks from the change date may impact the possibility of reimbursement and will be subject to SVCF approval. For all new hires, a resume must be provided, as well as a certification of completed background check requirements.

SVCF must also be notified if the Executive Director, Program or Fiscal Contact is changed to ensure contact information is updated, regardless of whether or not the individual(s) are on the approved budget.

See the Budgets and Budget Amendments section for more information on changes that require a formal budget amendment.

e. Progress Reports
Subgrantees will be required to submit quarterly narrative reports that describe progress toward meeting identified goals from the approved scope of work and success and challenges in implementing their Big Lift-funded program. Subgrantees will also be asked to share interesting or inspiring stories and anecdotes that reflect the value of their program. These stories will be shared with CNCS and other interested parties, and may be disseminated and/or published via The Big Lift’s social media channels and The Big Lift reports.

Progress reports will be due on the 15th day of the month following the end of the quarter (or on the next business day if the 15th falls on a holiday or weekend), utilizing the SVCF-approved form.

IV. Fiscal Terms and Conditions

a. Fiscal Compliance
The subgrantee agrees to account for its federal grant funds, make monthly or quarterly financial reports on prescribed forms and meet reasonable fiscal and administrative requirements, as described below. The subgrantee further agrees to establish fiscal control and fund accounting procedures which meet minimum requirements of these Terms and Conditions, CNCS SIF Terms and Conditions, and federal Office of Management and Budget Circulars, along with all other requirements, which assure
proper disbursement of and accounting for grant funds. Accounting procedures should be established and those procedures must provide for an accurate and timely recording of receipt of funds by source, of expenditures made from such funds, and of unexpended balances.

These requirements and all provisions in these Terms and Conditions are also applicable to all matching funds for this federal award, the details for which are outlined below under Matching Requirements.

b. Cost reimbursement
This is a cost reimbursement grant. Reimbursements will be made only for expenses included in the approved subgrantee budget, and only after the approved expenses have been incurred and expensed. Funds will not be paid in a lump sum, such as by dividing a grant into a monthly or quarterly billing amount, or on a per-child per-day basis, but rather funds will be disbursed over time as the subgrantee incurs costs, and submits a request for reimbursement (invoice) to SVCF with appropriate back-up documentation. All items listed on invoices, including those covered through matching funds, must be accounted for and easily identifiable through receipts, a general ledger, timesheets, etc., and made available to SVCF for monitoring and review.

Subgrantees will be required to submit monthly invoices for the first six (6) months of their contract and may then choose to submit either monthly or quarterly invoices moving forward, unless otherwise determined by SVCF. After the first six (6) months under contract, subgrantees must adhere to the chosen method of reimbursement (monthly or quarterly) for the remainder of their contract, and may not switch methods without prior approval from SVCF.

Invoices are due on the 15th day of each month following the end of the reporting period (or on the next business day if the 15th falls on a holiday or weekend), utilizing the SVCF-approved form. Final requests for reimbursement are due no later than 35 days (to the nearest business day) following the end date of the contract unless amended. Final reimbursements are to be inclusive of the final month or final quarter of the respective contract for services up to and including those provided on the final day of the contract. Supplemental billing (billing for additional dollars to supplement previous invoices) is not allowable.

Timely and accurate requests for reimbursement will be paid no later than 21 days after the submission date; however, late or inaccurate invoices that require resubmittal may result in delay of payment.

c. Direct Costs Priority
Subgrantees must allocate at least 85% of their total Big Lift SIF budget to providing direct services to children, parents and/or providers. The Big Lift award is not intended to defray administrative costs within an organization, and funding requests to pay for direct service activities will be given priority over requests for related administrative costs. When other sources of support are not available for these costs, no more than 15% of the total Big Lift budget can be allocated toward administrative costs.

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2 Administrative costs are defined as activities that do not provide a direct benefit to children, parents or providers, and include any allowance for indirect costs and audits, as well as general administration and expenses.
d. Allowable Costs and Activities

In general, costs associated with coordinating the local Big Lift collaborative and dedicated staff time to ensure grant compliance are allowable costs, keeping in mind that priority is given to direct service costs.

All items listed below are allowable costs for federal and matching funds, as they pertain to the implementation and administration of the subgrantee’s Big Lift award:

- **Administrative Costs**: general administration and general expenses (not specific to one program but necessary for implementation) such as the director's office, accounting, auditing, personnel, general legal services, and operations and maintenance expenses
- **Advertising**: includes only those costs for (1) the recruitment of personnel required for performance of the award, (2) the procurement of goods and services for the performance of the award, or (3) program outreach and other specific purposes necessary to meet the requirements of the award
- **Advisory council or committee costs**
- **Audits**: a reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996
- **Consultants**: includes costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill that falls outside of the subgrantee’s capability, and who are not officers or employees of the subgrantee; requires evidence of the contractual agreement
- **Equipment**: includes any single item with a value of $5,000 or more and an expected useful life of one year or more; requires prior approval before purchasing
- **Fringe Benefits**: include FICA, unemployment insurance, workers compensation, disability, retirement/pension, life insurance, and medical/dental benefits
- **Indirect Cost Rate**: For organizations that have an established indirect cost rate for Federal awards, administrative costs mean those costs that are included in the organization’s overall operation and are further described in OMB Circular A-122 (for non-profits), A-87 (for state, local and Indian tribal governments) and A-21 (for educational institutions).
- **Insurance**: refers to insurance the subgrantee is required to carry, or which is approved, under the terms of the award
- **Labor relations costs**
- **Maintenance and repair costs**: for necessary maintenance, repair or upkeep which neither adds to the permanent value nor appreciably prolongs its intended life
- **Memberships, subscriptions and professional activity costs**
- **Public Relations**: refers to community relations and those activities dedicated to maintaining the image of the organization or promoting understanding and favorable relations with the community or public at large or any segment of the public, which includes only (1) costs specifically required by the award, (2) costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the award (these costs are considered necessary as part of the outreach effort for the award), or (3) costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.
- **Rental costs of buildings and equipment**
• **Salaries and Wages**: including all full- and part-time employees working on award activities
• **Supplies**
• **Training**: includes only training for staff and providers of award initiatives, and may also include materials and training-related travel
• **Travel**

**e. Unallowable Costs and Activities**
The following list of costs and activities **cannot** be supported with Big Lift grant awards, or matching contributions (either cash or in-kind):

• **Advertising**: includes costs of displays, demonstrations and exhibits; costs of promotional items and memorabilia, including models, gifts and souvenirs; and costs of advertising and public relations designed solely to promote the organization
• **Alcoholic beverages**
• **Alumni/ae activities** (for Institutes of Higher Education)
• **Bad debts**: including losses (whether actual or estimated) arising from uncollectable accounts and other claims, and related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable
• **Construction**
• **Entertainment costs**: including for amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)
• **Facilities improvement**
• **Fundraising**
• **Goods or services for personal use**
• **Impairing existing contracts for services or collective bargaining agreements**
• **International activities**: including travel or projects where the primary beneficiaries of an activity are outside the United States
• **Lobbying**: any activity with the purpose of influence legislation, political parties, political platforms, political candidates or elected officers, including engaging in partisan political activities or other activities designed to influence the outcome of an election to any public office
• **Protests or strikes**: including organizing or engaging in protests, petitions, boycotts, strikes or assisting, promoting or deterring union organizing
• **Public relations**: includes costs of meetings, meeting rooms, conventions, convocations, hospitality suites or other events and facilities related to other activities of the organization; and salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings
• **Religious activities**: including engaging in religious instruction; conducting worship services; providing instruction as part of a program that includes mandatory religious instruction or worship; 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
• **Voter registration drives**
• **Other organizational costs**: not related to the management or administration of this federal award
• **Other such activities** as CNCS and/or SVCF may prohibit
Individuals may exercise their rights as private citizens and may participate in the above activities on their own initiative, on non-Big Lift time, and using non-Big Lift (or matching) funds.

f. Collaborating (Co-Lead) Organizational Costs
The Big Lift funds may be used to support effective, cost-efficient collaborations among subgrantees. While subgranting or subcontracting out of Big Lift-related work is not allowed, organizations may collaborate by establishing Memorandums of Agreement/Understanding (MOA/MOU), and costs incurred by these relationships are allowable, but under only the following circumstances:

- the costs reimbursed to the collaborating organization would have been charged to The Big Lift award as allowable direct (not as general or administrative costs) operating costs if they had been incurred by The Big Lift awardee organization directly;
- the costs are being reimbursed to the collaborating organization solely as a means of providing more efficient administration of The Big Lift-funded program;
- any costs reimbursed to a collaborating organization are for discrete and limited functions or activities with either The Big Lift grantee or subgrantee maintaining responsibility for the overall Big Lift-funded program; and
- the reimbursements are not duplicative and not included in any indirect cost pool.

g. Supplantation
Federal funds must be used to supplement and not to supplant funds that have been appropriated for the same purpose. Therefore, awarded funds cannot be used to supplant - or replace - existing state and local funds already allocated for the same purpose.

In addition, these grant funds should not be used to purchase items or services that would otherwise be purchased with the subgrantee’s own funds for this project. Expenditure of funds for the acquisition of new equipment or services, when equipment and/or personnel required for the successful execution of projects are already available, or budgeted for within the subgrantee organization, will be considered supplanting and will be disallowed.

It will be expected of Big Lift subgrantees, however, to pursue other sources of funding where applicable. For example, state preschools, when eligible, should apply for additional funding when it comes available for the expansion of new spaces.

h. Matching Requirements
SIF intermediaries and subgrantees must both provide a 1:1 cash match for federal dollars received and be able to track the receipt and expenditure of both federal and cash match dollars. However, SVCF and its partners are utilizing San Mateo County Measure A tax dollars to meet the cash match requirements for subgrantees. This means that subgrantees will not have to raise the entirety of the required cash match each year, but will be required to make small, gradually increasing commitments of monetary and in-kind resources, as follows:

Year 1 (5/1/2015-8/31/2015) – No matching contribution required
Year 2 (9/1/2015-8/31/2016) – 10% of grant award, 5% of which must be a cash contribution
Year 3 (9/1/2016-8/31/2017) – 15% of grant award, 7.5% of which must be a cash contribution

Districts will allocate funding to early learning through the district’s Local Control and Accountability Plan and budgets beginning in FY16/17.
Cash Match vs. In-kind Match

**Cash match** includes unrestricted new or existing funds garnered through other, non-federal grant sources and spent for program-related costs. They cannot be previously obligated funding that is redirected for purposes of meeting this match requirement. Allowable cash match must include those costs which are allowable with Federal funds. Possible sources of cash match include (but are not limited to): private or philanthropic grants or contributions, state or local government grants or contracts for supportive services, or state or local government rent subsidy programs.

Federal grant funds, including federal block grants distributed or administered by state or local governments, are not eligible as matching funds.

**In-kind match** includes, but is not limited to, the valuation of in-kind real property, equipment, supplies, services, and other expendable property. “In-kind” is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match is permitted by law (other than cash payments), the fair market value of donated services/office space could be used to comply with the in-kind match requirement. Also, third party in-kind contributions may count toward satisfying match requirements provided the subgrantee receiving the contributions expends them as allowable costs.

All matching funds, provided by both the subgrantee and SVCF, must be tracked accordingly. SVCF and SMCOE will work with subgrantees to ensure compliance with this requirement. Subgrantees must maintain an audit trail for all matching contributions, whether cash or in-kind, and all supporting documentation must be maintained and made available for review and monitoring by SVCF. The matching requirement amounts will be tracked on an on-going basis, but must be fully expended within 12 months from the start of the award period. **Failure to meet the matching requirement at any of the 12 month increments will jeopardize current and future grant funding and may result in contract termination.**

**i. Program Income**

Income, including any fees for service earned as a direct result of The Big Lift-funded program activities during the award period, must be retained by the subgrantee and may be used to finance a portion of the subgrantee’s non-SIF (match) share. However, subgrantees must inform and get approval from SVCF for program fee collection, and report all income earned during each reporting period. **Further guidance regarding family fees, the development of a sliding fee scale, and the amount of fees that can be counted towards match will be provided at a later date.**

**j. Budgets and Budget Amendments**

Subgrantees may not begin to incur costs for a program until the budget has been approved by SVCF, referred to as the “original budget” or the “originally approved budget,” and included as part of the subgrantee’s contract. Any deviations from this originally approved budget are required to be reported to SVCF, and, in some cases, may require prior approval and a formal budget amendment before such changes can be made and costs incurred. All changes must be reported to SVCF within **two weeks** of the time the subgrantee/program director is notified of the change, in writing via e-mail. Any submission beyond two weeks from the change date may impact the possibility of reimbursement and will be subject to SVCF approval.
In addition, the following types of changes that are reported to SVCF must be accompanied by a formal budget amendment:

- disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or program manager;
- the inclusion/addition of specific costs that require prior approval (such as items that cost more than $5,000);
- the transfer of funds budgeted for one category of expense to another category of expense in excess of 10% of the total award; and/or
- transferring or contracting out of any work under The Big Lift award, unless included in the originally approved budget.

When requesting approval for budget revisions, the subgrantee must use the SVCF-approved form for budget requests, to be submitted via e-mail to SVCF along with a written explanation for the requested change(s). SVCF will review the request and notify the subgrantee whether or not the budget revisions have been approved.

All allowable costs as listed above may be included in a budget request and in requests for reimbursement (invoices). However, these costs must be necessary and reasonable for the performance of the federal award, be determined in accordance with generally accepted accounting principles (GAAP), and not be included as a cost or used to meet cost sharing or matching requirements for any other federally-financed program during the contractual period of this award. All matching costs must also be included in budget and reimbursement requests, allocated appropriately. Specific allowable costs per category are detailed below:

**Categories**

- **Salaries and Benefits:** Any individual working on grant-funded activities must be identified on the budget to receive reimbursement for his/her time. The salary and fringe benefits for each employee must be identified, and appropriate documentation kept on file (including signed timesheets and background checks that were initiated prior to start date). Identify each employee as either direct or administrative, and if an employee is providing both direct and administrative services, divide his/her salary and benefits appropriately onto different lines to distinguish the two. The budget narrative should include hourly rate and number of hours working on The Big Lift.

- **Travel:** Mileage and expenses for program related travel (excluding normal/personal commute) is reimbursable at the subgrantees established rate of reimbursement, but not to exceed the most current IRS standard mileage rate. If the subgrantee does not have a written policy for mileage reimbursement, the most current IRS standard mileage rate will apply. Maintain appropriate documentation (receipts), when applicable.

- **Supplies:** Items, necessary to carry out the functions of the grant, are allowable, such as age-appropriate literature, classroom materials, brochures, pens, postage, etc. List the item and cost and the need for the expenditure in the budget narrative section. Maintain appropriate documentation (receipts). *Items that cost more than $5,000 require prior approval before purchase.*

- **Contractual and Consultant Services:** Any individual or organization that is providing a contractual/consultant service must be listed, with the hourly rate and total budgeted hours for the duration of the contract listed in the budget narrative. This does not include fringe benefits.
(The contractual agreement between the consultant and the subgrantee must be submitted to and approved by SVCF.)

- **Other:** Any other allowable items that do not fall under the above categories, including, for example, an approved indirect cost rate, or rent and utilities, are to be included and recorded appropriately (except costs to be paid for with additional funds as detailed below). List the item and cost and the need for the expenditure in the budget narrative section. Maintain appropriate documentation (receipts). *Items that cost more than $5,000 require prior approval before purchase.*

- **Technology:** Additional funds are provided for the purchase and use of technology should it be needed, such as iPads, laptops, cameras, etc. List the item and cost and the need for the expenditure in the budget narrative section. Maintain appropriate documentation (receipts). *Items that cost more than $5,000 require prior approval before purchase.*

- **NEW Classroom Supplies/Furnishings:** Additional funds are provided for new classrooms to purchase supplies and furnishings if needed. Examples include furniture, such as bookshelves, filing cabinets, desks, chairs, etc. List the item and cost and the need for the expenditure in the budget narrative section. Maintain appropriate documentation (receipts). *Items that cost more than $5,000 require prior approval before purchase.*

- **Coordination:** Additional funds are provided for the coordination of The Big Lift collaborative efforts. Examples include salary and benefits for an employee to coordinate and facilitate meetings, or fees for a consultant to do so, and meeting-related expenses. List the item and cost and the need for the expenditure in the budget narrative section. Maintain appropriate documentation (receipts).

**k. Fraud, Waste and Abuse**

The Corporation for National and Community Service (CNCS) awards federal funds to recipients and subgrantees for specific purposes and requires them to use the funds within the established Terms and Conditions. A federal award agreement is a legally binding contract. Subgrantees are encouraged to be aware of common grant fraud schemes and to adopt effective fraud risk-management efforts within their organization, and encourage other recipients of federal awards to do the same in order to prevent and detect fraud as early as possible. Each subgrantee awarded funding is to promptly report any credible evidence that a principal, employee, agent, contractor, subgrantee, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. You may report potential fraud, waste, abuse or misconduct by contacting SVCF or by reporting directly to the CNCS Office of the Inspector General (OIG):

**By mail:**
Office of the Inspector General
Corporation for National and Community Service
1201 New York Avenue, NW Suite 830
Washington, DC 20525

**By e-mail or telephone:**
hotline@cnccoig.gov
800-452-8210

Additional information is available from the CNCS OIG website at [www.cnccoig.gov](http://www.cnccoig.gov).
V. Reporting Requirements

a. Programmatic Reporting

Programmatic Changes
As stated above in Programmatic Amendments, any changes to the scope, objectives or goals of the program must be submitted to SVCF and require prior approval before changes are to be made. Changes to staffing of the program must be reported to SVCF in writing within two weeks of knowledge of the change (in order to ensure timely payment of affected invoices).

Progress Reports Due

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b. Fiscal Reporting

Invoices Due

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Budget Changes
As stated above in Budgets and Budget Amendments, any major changes to the originally approved budget must be submitted to SVCF and require prior approval before changes are to be made. All other
changes must be reported to SVCF in writing as soon as possible (in order to ensure timely payment of affected invoices).
VI. Appendix

Resources

Programmatic

The Big Lift Website
Corporation for National & Community Service Website
Social Innovation Fund
CNCS Criminal History Checks Quick Guide
2014 Social Innovation Fund Notice of Funding Availability
2014 Social Innovation Fund FAQs

Fiscal

Office of Management and Budget Circulars
List of Cost Items Contained in the OMB Cost Principles
Federal Financial Management: Required Written Policies and Procedures Checklist