

Statement of Grant Expenditures

OMB Number 1545-1648

Name of Low Income Taxpayer Clinic

Grant Period

From

To

Expense Categories	Controversy Program			ESL Program			Totals		
	Federal	Match	Total	Federal	Match	Total	Federal	Match	Total
A. Personnel									
1.									
2.									
3.									
4.									
Subtotals									
B. Fringe Benefits									
C. Travel									
D. Equipment									
E. Supplies									
F. Contractual									
1.									
2.									
3.									
Subtotals									
G. Construction									
H. Other Expenses									
1.									
2.									
3.									
4.									
Subtotals									
I. Total Direct Charges									
J. Indirect Charges									
K. Totals									

Instructions for Form 13424-L, Statement of Grant Expenditures

When submitting your Interim and Year-End Reports, include this form (Form 13424-L) as part of the Financial Report. Interim Report and Year-End Report requirements are described in Publication 3319, sections III.B.i and III.B.ii, respectively.

Note: Interim and Year-End Reports (including this report form) may be released under the Freedom of Information Act (FOIA). In response to a FOIA request, the LITC Program Office will release these reports after appropriate redactions to ensure confidentiality of taxpayer information.

Purpose

In addition to the SF 425, a Statement of Grant Expenditures (Form 13424-L) with accompanying Narrative Explanation must be submitted along with the Interim and Year-End report to explain how federal grant funds and matching funds were spent by the program. A single statement should include expenditures made for both Controversy and English as a Second Language (ESL) programs, if applicable, as well as information for both federal and matching funds. A narrative explanation of all expense categories from Form 13424-L must be included to explain how the expenses were calculated; how the expenses are allocated between Controversy and ESL programs, if applicable; and the amount and sources of matching funds. All expenses must be reasonable, necessary, and allocable to this grant. Grantees should refer to 2 CFR Part 220 or 2 CFR Part 230 (formerly OMB Circulars A-21 and A-122, respectively) as appropriate, for further guidance on each expense category and 2 CFR Part 215 (formerly OMB Circular A-110) for guidance on matching funds.

Note: Each line item does not require a dollar-for-dollar match, but the total matching funds must equal or exceed the total federal funds requested for each program.

Note: The total amount shown on this statement is the amount spent by the end of the reporting period, not the amount drawn down from the Department of Payment Management's Payment Management System.

Specific Instructions

A. Personnel

This expense category is used to report salaries and wages that were paid to LITC staff. Do not include fringe benefits in this category (fringe benefits should be accounted for in category B).

List each staff member's position, rate of pay (hourly wage or annual salary), and time devoted to clinic activities (hours of service or full time equivalents (FTEs)).

In the explanation, indicate the amount of full-time (40 hour) equivalents for each position. If a staff member works in both the Controversy and ESL programs, state the percentage of time devoted to each program. Also, state the portion of each staff member's salary or wages paid from federal and matching funds, as well as the source of the matching funds.

Volunteer in-kind services should **not** be included under the Personnel category. They should be included under category H, Other Expenses.

B. Fringe Benefits

This expense category is used to report fringe benefits that were paid on behalf of LITC staff whose wages and salaries are reported in personnel costs (category A above).

In the explanation state the fringe benefits rate(s), the items that constitute the fringe benefits, what portion was paid by federal funds and matching funds, and the source of matching funds. Identify the rate applicable to each staff position if varying rates apply by position.

C. Travel

This expense category covers travel costs, including costs associated with attendance at the annual LITC conference and other travel expenses directly related to conducting LITC business or activities.

In the explanation, identify the travel costs listed, whether the costs were paid with federal or matching funds, the source of the matching funds, and how costs were allocated between the Controversy and ESL programs, if applicable.

D. Equipment

This expense category covers the cost of equipment that was purchased or leased by the applicant and used in operating a Controversy or ESL program. Donated equipment may be included as matching funds and is valued at the fair market value of the property at the time of the donation.

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D. Equipment *(continued)*

In the narrative explanation, identify the equipment purchased, leased or donated, whether the associated costs were paid using federal or matching funds, the source of the matching funds, and how costs were allocated between the Controversy and ESL programs. If there were third-party in-kind contributions of equipment, identify the equipment, the donor, and how the valuation was determined.

E. Supplies

This expense category includes the cost of supplies that were used in operating the LITC. Donated supplies may be included as matching funds and are valued at the fair market value of the property at the time of the donation.

In the explanation, identify the supplies to be used, whether the associated costs were paid using federal or matching funds, the source of the matching funds, and how costs were allocated between the Controversy and ESL programs. If there are third-party in-kind contributions of supplies, explain the amount of the supplies contributed and how the valuation was determined, as well as the source of the donation.

F. Contractual

This expense category includes the cost of rent, utilities, and other contracted items or services that were used in operating a Controversy or ESL program. Donated space may be included as matching funds and the value assigned may not exceed the fair rental value of comparable space.

The explanation should identify the nature of the expense, whether the associated costs were paid using federal or matching funds, the source of the matching funds, and how costs were allocated between the Controversy and ESL programs.

If a contracted item or service pertains to other programs in addition to LITC activities, only the portion directly attributable to LITC activities may be included allocated to the LITC program. The narrative must explain the methodology used to apportion costs between the LITC activities and other programs.

G. Construction

This category is not applicable to this grant. No expenses are allowed.

H. Other Expenses

This expense category includes all other direct costs that were incurred in operating a LITC program that are not properly included in categories A through G. The value of volunteer in-kind services is included in this category as matching funds.

The explanation should identify the type of cost, whether the cost was paid using federal or matching funds, the source of the matching funds, and how the cost was allocated between the Controversy and ESL programs. The explanation must also disclose the rate or rates that were used to value volunteer in-kind services and the number of volunteer hours that were provided by type of volunteer.

Rules for valuing volunteer in-kind services are found in 2 CFR § 215.23. See Publication 3319, section II.G, *Matching Funds Requirement*, for more information.

I. Total Direct Charges

The total of the direct charges is the sum of lines A(1) through H(4).

J. Indirect Costs

Indirect costs are charges not directly related to the LITC program, but incurred as part of the general overhead and administration of the grantee. Indirect charges may be charged as a use of federal funds based upon an approved Indirect Cost Rate Agreement. However, indirect charges are not allowable as matching funds.

The narrative explanation should identify the indirect cost rate and the base that was used to allocate indirect costs.

Matching Funds

The narrative must include an explanation of the sources and amounts of matching funds. If the sponsoring organization has provided matching funds, the grantee must state explicitly that such funds (1) were not used as matching funds for any other federal program and (2) were not funds received from any other federal grant unless specifically authorized by statute to be used as matching funds.