#1 Can it be verified, in writing that the donation/service was received?

YES → #1A Can you get it verified in writing?

UNSURE → STOP Unallowable In-Kind

NO → STOP Unallowable In-Kind

#2 Can it be verified that it is not included as contributions for another state or federally-assisted project/program?

YES → #2A Can you document that the source of the donation is not being used for another State or Federal program too?

UNSURE → STOP Unallowable In-Kind

NO → STOP Unallowable In-Kind

#3 Is it necessary & reasonable for proper & efficient accomplishment of program objective? What’s the benefit? Verifiable?

YES → STOP Unallowable In-Kind

UNSURE → #3A Is it in your Approved Coalition Plan, is it necessary & reasonable? Is there a program benefit?

YES → Go to Question #4
From Question #3

#4 Is it allowable under the applicable cost principles and state regulations?  

UNSURE

#4A Does a review of federal cost principles and state regulations indicate allowability?  

NO

STOP Unallowable In-Kind

YES

#5 It is not paid by the State or Federal Government under another award?  

UNSURE

#5A Is it an unfunded cost once you check the regulations or a pass through entity?  

NO

STOP Unallowable In-Kind

YES

#6 Is it provided for in the coalition’s approved budget?  

UNSURE

#6A Check the budget – is it provided for, or is it something you would have put in the budget?  

NO

STOP Unallowable In-Kind

YES

Go to Question #7
From Question #6

#7 Would the Coalition pay from state or federal funds, the same amount being claimed as the in-kind value?

- NO
  - #7A Can you re-value the donation to an acceptable allowable amount?
    - NO
      - STOP Unallowable In-Kind
    - YES
      - STOP Unallowable In-Kind
  - YES
    - #8 Would the Coalition want to defend paying state or federal money for the donated goods/services?
      - NO
        - STOP Unallowable In-Kind
      - YES
        - YOU HAVE ALLOWABLE IN-KIND!***

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** Except where authorized by Federal Regulation to be used for cost sharing or match.
*** Note: These transactions are not pre-approved based on this flow-chart, and all in-kind activities remain subject to compliance requirements and monitoring.