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

YES

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

YES

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

YES

Go to Question #4

#1A Can you get it verified in writing?

UNSURE

NO

STOP Unallowable In-Kind

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

UNSURE

NO

STOP Unallowable In-Kind

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

UNSURE

NO

STOP Unallowable In-Kind

YES
From Question #3

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

UNSURE

YES

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

NO

STOP Unallowable In-Kind

YES

#5 Is it not paid by the State or Federal Government under another award**?

UNSURE

YES

#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

NO

STOP Unallowable In-Kind

YES

Go to Question #7

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

NO → Can you re-value the donation to an acceptable allowable amount?

NO → STOP Unallowable In-Kind

YES → 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***

** 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.