

# Financial Reporting Instructions

(Grants over \$1,500)

**Page 1: The Itemized Expenditures Report** is where you tell us how you spent the grant funds awarded to your organization. You may only spend grant funds in approved categories (hint: look at your original contract) and if any of the expenditures vary from your approved grant budget by more than 10% of the grant amount, you need to get approval from CTH **prior** to making those adjustments. The total expenditures cannot be more than your award. If you didn't spend all your grant funds your final payment will be less than the original award amount.

Column 1 – Budget Category from contract – Example: Salary/Wages, Honoraria, Travel, etc.

Column 2 – Amount approved in your grant budget that is part of your contract.

Column 3 - Detail of who was paid for the goods or services. This can include the grantee organization's employee, scholars, vendors, consultants, individuals, etc.

Column 4 - Detail of what was purchased. This can include % of salary or hours worked by a grantee staff member, quantity of items, fees, materials, space rental, number of print materials, etc. If an amount is the product of a specific rate please include that in this column (\$20 per hour X 5 hours = \$100).

Column 5 – Total Paid is the total amount of expenses paid for each line item from CTH grant funds.

**Page 2: Matching Funds Report** should show all cash and in-kind contributions made to support this project. List only sources that are **not** CTH grant funds.

Column 1 – Budget Category from contract – Example: Salary/Wages, Honoraria, Travel, etc.

Column 2 – Name of contributor. This can be an individual, a foundation or business. Anonymous and cash donations may only be counted if they are less than \$100.

Column 3 – Give a description of the donation. Typical donations include grants, cash donations for this project, or goods/services donated for the project.

Column 4 – The amount of External cash that was donated, awarded by another grant-making organization, or sponsorship for the project.

Column 5 – The amount of *Grantee cash* contributions, which are monies invested in the project by the grantee organization (staff salary, honoraria not covered by the grant, equipment purchase or rental, etc.).

Column 6 - The value of *In-kind contributions*, which include goods and services donated by a person or organization in support of the project. In-kind can include volunteer time, donated facilities (not owned by the grantee) complimentary items or Pro Bono work etc.

Column 7 – this should be the total contribution of non-CTH funds by category.

**Page 3:**        **External Cash Contributions Report** – All external revenue received to support the project. Items on this page come directly from Column 4 of the Matching Funds Report. See special instructions in the Certification of External Funds document.

Column 1 – Donor or Organization from which you received the funds. This may be a foundation, business or individuals who contributed to support this particular project.

Column 2 – Detail: Describe what type of donation it was. This would include the source of the revenue, such as a corporation, foundation, etc. You may list all external funds donated to the project, but you must demonstrate at least the minimum external contribution required in Implementation Grants.

Column 3 - Actual amount of the grant, donation or gift.

Column 4 – Check number if applicable.

**Page 4:**        This Summary page is a snapshot of the financial activity pertaining to your CTH grant. *This page must be signed by the fiscal agent who was named in your grant application.*

Column 1 - Enter Budget by category exactly **from the budget in your contract** first column in your grant contract.

Column 2 - Summary of grant funds spent by category - these figures should be a summary of the detail of page 1, the Itemized Expenditures Report. The total cannot be more than your award but if you didn't spend all your grant funds it will be less.

Column 3 - Summary of external cash contributions (gifts from outside sources) and grantee cash expenditures (payments using your organization's funds) and in-kind contributions of the project by category. This is the summary of detail on page 3.