



CFC MEMORANDUM 2016-08

November 30, 2016

**TO: COMBINED FEDERAL CAMPAIGN-PARTICIPATING
FEDERATIONS AND ORGANIZATIONS, LOCAL FEDERAL
COORDINATING COMMITTEES AND PRINCIPAL
COMBINED FUND ORGANIZATIONS**

FROM: KEITH WILLINGHAM *Keith Willingham*
DIRECTOR, COMBINED FEDERAL CAMPAIGN

SUBJECT: 2017 APPLICATION TEMPLATES

As we prepare for the launch of the new Combined Federal Campaign (CFC) system, the Office of Personnel Management (OPM) is providing the attached templates showing the information that will be requested by that online system. These templates are not to be used for applications and will not be accepted by OPM. The only method for applying to the CFC will be through the online application system. Paper applications will not be accepted and will be returned unprocessed.

In accordance with 5 CFR §950.601(a)(1), the online application system will be open during a period between December and January, as determined by the Director of OPM. OPM will notify organizations when the online application is open to applicants. Some items for you to consider as you prepare your documentation:

- 1) **Attachment A** – This is a single service description that is comprised of four fields:
 - location of service;
 - service description;
 - number of beneficiaries; and
 - monetary value of the service provided.

The service description is a text field with a limit of 256 characters for services rendered. The system will not accept service listings that exceed the 256 character limit. This field must indicate who provided the service and the date(s) the service was provided. You may include multiple services or service descriptions, for a given location (locality, state, or country); however, the service must be completely

described within only one attachment. OPM will not consider services rendered that are listed in more than one attachment. For each service, you must provide either the number of beneficiaries or the monetary value of the service provided.

EXAMPLE OF ACCEPTABLE MULTIPLE SERVICES RENDERED WITHIN A STATE:

Attachment A (1) – Illinois – Chicago – Provided cancer screenings to 256 residents on March 15, 2016. Provided referrals when necessary.

Attachment A (2) – Illinois – Springfield – Provided workshop for 50 caregivers on May 15, 2016. Provided information on local resources.

EXAMPLE OF UNACCEPTABLE SINGLE SERVICE RENDERED WITHIN A STATE:

Attachment A (1) – Illinois – Chicago – Our organization was founded in 1995 and is dedicated to eradicating cancer. Our founder, Mr. John Doe, was passionate about this cause and devoted his life to this cause. He lost his mother to cancer and it affected him profoundly. Provided cancer screenings

Attachment A (2) – Illinois – Chicago – CONTINUED –to 256 residents on March 15, 2016. Provided referrals when necessary.

OPM recommends that you prepare your Attachment A information in such a way that enables you to easily copy and paste the information into the application system.

- 2) **IRS Determination Letter** – The online application system will perform an automatic verification against the IRS Business Master File (BMF) when you enter your Employer Identification Number. If your organization is found in the BMF, you will not need to upload the IRS Determination Letter. If it is not found in the BMF, you will need to upload the appropriate, currently dated documentation to support the certification that your organization is tax exempt under section 501(c)(3) of the Internal Revenue Code.
- 3) **Audited Financial Statements** – The threshold for requiring an audit has been changed and is the same whether you are applying as a national, international or local organization. The new thresholds are:
 - Organizations with revenues of \$250,000 or greater are required to have their financial statements audited annually by an Independent Public Accountant. The audited must be in accordance with either U. S. GAAP or International Auditing Standards and must be presented using the accrual basis of accounting. The complete audited financial statements must be uploaded into

the application system in PDF format. The audit report must clearly show the name of the firm that performed the audit as well as their contact information.

- Organizations with revenues of at least \$100,000 and less than \$250,000 may still choose to have an audit, but are only required to have a review performed by an Independent Public Accountant. The statements must be presented using the accrual basis of accounting. The complete reviewed financial statements must be uploaded into the application system in PDF format. The review report must clearly show the name of the firm that performed the review as well as their contact information.
 - Organizations with revenues less than \$100,000 are not required to have an audit or review. The organization must certify in the application that it has controls in place to ensure that funds are properly accounted for and that it can provide accurate and timely financial information to interested parties.
- 4) **IRS Form 990** – Your organization’s most recent IRS Form 990, for the same fiscal period covered by the audited financial statements, must be uploaded to the application system in PDF format. Please ensure the PDF copy uploaded includes the signature of an officer of the organization. The signature of the accountant preparing the form is not sufficient (nor is it required if the form was not prepared by an outside accounting firm). The uploaded document must include all schedules that were filed with the IRS with the exception of the list of donors.

If your organization is not required to file an IRS Form 990 (either exempt from filing or files a different form such as the 990EZ or 990PF), you will need to prepare a “pro-forma” IRS Form 990. This involves downloading a blank IRS Form 990 from the IRS website (www.irs.gov) and completing the following sections:

- Page 1, Items A-M;
- Part I, Summary, Lines 1-4 only;
- Part II, Signature Block;
- Part VII, Compensation –Section A only;
- Part VIII, Statement of Revenues;
- Part IX, Statement of Functional Expenses; and
- Part XII, Financial Statements and Reporting.

All the above must be completed in accordance with the instructions for the IRS Form 990.

Organizations are required to apply each year, but a complete application is only required every third year if you were approved for participation in the prior campaign. The intervening years only require a verification application which consists of certifications of all applicable statements required by 5 CFR §950.202 and §950.203 and an IRS Form 990 or “pro forma” IRS Form 990. An organization that did not apply or was not approved for participation in the preceding campaign must submit a complete application.

OPM will soon send a separate memo listing which currently participating CFC-organizations will need to submit only a verification application for the 2017 campaign.