**Healthy Communities – Reporting Value in Kind (VIK)**

**What to Count as VIK for Healthy Communities**

*Volunteer Time*: Count the time that individuals contributed to your Healthy Communities work. Use the rate that your Program would have to pay someone to do this work, if it had not been done by a volunteer. To report this, record the number of hours the person spent on the task and the amount your Program would have spent if you had to hire someone to complete this work (for example: 20 hours of follow up phone calls at $15 USD/hr = $300 USD in VIK).

Examples include:

* Time that Clinical Directors spend creating partnerships for follow up care, connecting with athletes/families/caregivers after a Healthy Athletes event.
  + Note, you cannot count the time that Clinical Directors spend planning and running Healthy Athletes events. Only count the time they contribute to Healthy Communities work like follow up care and ongoing wellness programming.
* Time that university partners spend evaluating your Healthy Communities work.
* Time that consultants spend building a health website.
* Time that your Health Messengers spend educating health professionals or working with peers.

*Supplies/Equipment:* Count any supplies that were donated to your Healthy Communities work. To report this, keep a record of what the full cost of the item would have been if you had purchased it. If the item was fully donated, report that amount (for example, 100 activity trackers at $20/item = $2,000 USD in VIK). If you received a discounted rate on the item, report the amount of the discount (for example, if a company typically charges $20 each for activity trackers but they sold them to your Program for $5/activity tracker you would report the $15/item discount like this: 100 activity trackers discounted $15/each = $1,500 USD in VIK).

Examples include:

* Donations or discounts on meals for family health forms, health conferences, and meetings.
* Donations of supplies or equipment for ongoing wellness programming, such as food models, water bottles, or activity trackers.

*Meetings/Conferences/Events (Audio Visual, Meals, Venue, etc.)*: Count the donation of space and use of equipment for meetings/conferences/events. To report this, find out what the cost would have been for you to purchase it and then record that amount (for example, if an organization usually rents a meeting room at $300/hr but they let you use it for free, you would record the VIK as $300 USD).

Examples include:

* Donation or reduced fee for a meeting space to hold a stakeholder summit.
* Donation or reduced fee for the use of a projector or other audio/visual equipment that is used at a Healthy Communities meeting or event.
* Donation or reduced fee for food and beverages at a Healthy Communities meeting or event.

*Other Items:* Other commonly donated items/services include photography services, printing, transportation, video production, and advertising. For these items, determine what the item/service would have cost if your Program had to pay for them and then count that amount as VIK for your Healthy Communities work.

**What Not to Count as VIK for Healthy Communities**

* You may not count the hours that volunteers contribute to Healthy Athletes events.
  + However, you may count the hours that volunteers spend on connecting athletes to follow up care after Healthy Athletes events.
* You may not count supplies/equipment/grant dollars from SOI towards your VIK total.
* You may not count supplies/equipment donated for Healthy Athletes events.

**Documentation of VIK**

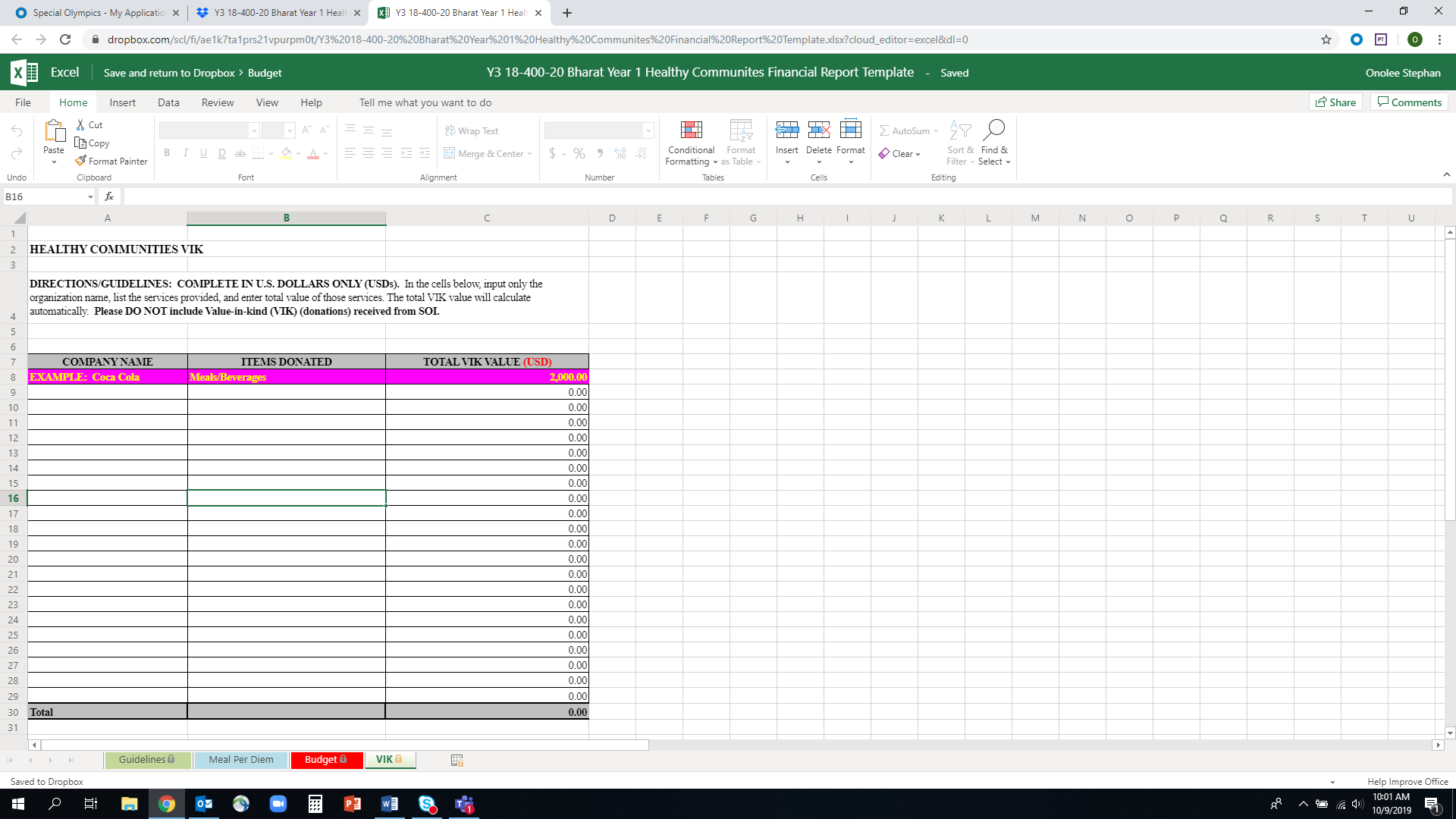
* VIK must be reported in US dollars.
* You do not need to submit documentation of VIK. However, we recommend that your finance office save these records for audit purposes.
* We recommend that you track VIK throughout the year, so that you have an accurate amount to report at year-end.
* We also recommend that you keep a record of how you calculate VIK, so that you can follow the same process each year.

**When to Report VIK**

* You will report VIK for your Healthy Communities work when you send in your annual budget report (due 15 April).
* Your Healthy Communities budget report covers the time period of 1 April to 31 March each year.

**Where to Report VIK**

* You will receive a Budget Tracking Template from SOI for your Healthy Communities grant. This is a Microsoft Excel file with 4 tabs – Guidelines, Meal Per Diem, Budget, and VIK.
* The VIK tab will look like this. It has basic directions and an example.



**How to Report VIK**

* In column A, enter the name of the organization that contributed the VIK.
* In column B, enter a description of donation. In the description include the type of donation (facility, supplies, consultant, etc.), the number of items donated, and the value. For example, “Website Consultant for 8 hours at $35/hr” or “Discount on 100 Lunches at $4/lunch”
* In column C, enter the total value of the donation from the organization.
  + If the organization donated the full item, enter the full amount of that item.
  + If the organization gave you a discounted price on the item, record the amount of the discount they gave you. For example, if they usually charge $10 for a meal but they sold it to your Program for $6, you would record $4 (the amount of the discount).

**Technical Assistance**

If you have questions about what to count towards your VIK or how to calculate it, please contact your Regional Health Manager.