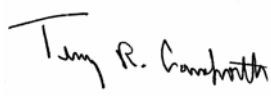


NEVADA DEPARTMENT OF WILDLIFE POLICY AND PROCEDURE	Pages: 7 (plus 3 forms) Effective: May 31, 2006 Approved: 
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TITLE: Federal Assistance—In-Kind Matching and Cost Sharing

REFERENCE: Federal Assistance Manual Part 522 FW, 43 Code of Federal Regulations §12.64

AFFECTED EMPLOYEES: State Volunteer Coordinator (Pos. No. 0551), State Outdoor Education Coordinator (Pos. No. 0530), Administrative Services Officer II (Federal Assistance Coordinator, Pos. No. 0112), Administrative Services Officer I (Pos. No. 0120), Human Resources Personnel Technician III (Pos. No. 0115), and all program staff with responsibilities for federally funded programs or projects using in-kind contributions (Project Coordinators).

PURPOSE: To provide direction for the use of in-kind contributions and the valuations of donations of property or services.

POLICY: It is the policy of the Department to promote the use of matching or cost sharing in all applicable programs or projects and to capture the value of that contribution, be it labor, equipment, mileage or materials, for use as the State's share in federal programs where possible.

PROCEDURE:

1. In-Kind Matching or Cost Sharing Program

- a. In addition to the allowable costs incurred, the State share of project costs may be satisfied by the value of third-party in-kind contributions. As a general rule, in-kind refers to non-cash contributions made by parties other than the grantee, since goods or services furnished by the grantee would be for costs incurred (Part 522 FW 1.13).
 - (1) In-kind contributions must be necessary and reasonable for carrying out the project.
 - (2) In general, the value of in-kind contributions represents what the State would have paid for similar services or property if purchased on the open market.

- b. The Department's Volunteer Program was established to maximize contributions of volunteer time (labor), equipment, materials, or mileage that can be used as the State's in-kind match for cost sharing with the U. S. Fish and Wildlife Service (USFWS) federal funding for qualifying programs.
 - (1) The State Volunteer Coordinator has statewide responsibility for development and administration of the Volunteer Program and to ensure adequate internal controls are adhered to in documenting and reporting volunteer time and values for in-kind contributions. The State Volunteer Coordinator is responsible for documenting and reporting in-kind match to the responsible program managers with a copy provided to the Administrative Services Officer I for inclusion with the Federal Assistance draw calculations.

2. Categories for In-Kind Contributions

- a. Typically, in-kind contributions are categorized as volunteer services (labor), equipment, materials, or mileage.
 - (1) **Volunteer services** are unpaid services provided to a grantee or sub-grantee by individuals and will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or sub-grantee's organization. If the grantee or sub-grantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.
 - (a) Private Individuals: The value of services contributed and reported by private individuals is the hourly rate of pay established by the Department under the USFWS guidelines, including a reasonable amount for fringe benefits for the work if it were performed by the State or the rate for similar work.
 - (b) Employees of Other Organizations: The value of services contributed and reported by an organization is the regular rate of pay, excluding fringe benefits and overhead costs. The work performed must be similar to the work for which the employee is paid.

- (2) **Expendable Personal Property**, as defined by the USFWS, Region I Federal Assistance Office, is property that will be consumed during the grant period, or, has no salvage value at the end of this period.
- (a) The values will be based on a receipt for the items donated by the organization or company or declared by the contributing company.
 - (b) The valuation cannot exceed the fair market value at the time it was donated.
 - (c) Only the value of an item “expended” during the project segment is allowable. The basic test is whether the item was donated in the same quantity and type as would have been purchased.
- (3) **Nonexpendable Personal Property and Real Property** is property that has an expected life of more than five years or has salvage value at the end of the use period.
- (a) Donations in this category are valued at fair market value at the time of the donation.
 - (1) Fair market value of personal property cannot exceed the reasonable estimate of similar items of the same age and condition. The Department may use any generally accepted means to establish value. This may be resale, trade-in, book allowance, or appraisal methods that can be documented.
 - (2) An independent appraiser shall establish fair market value of real property. The same procedures for establishing value of in-kind contributions would apply as if the property were to be acquired with Federal Assistance funds.
 - (b) Donations of property that are loaned to the State are valued on a rental or use rate for the period of use.
 - (1) Rates for buildings may be based on rental rates for comparable buildings. Only that amount of space required or project use may be counted, and only during the period of use.

(2) Rates for use of personal property, such as equipment, may be based on established commercial rental rates. If there is no established rate, the State may estimate a reasonable rate for similar items of property. If the Federal Assistance project pays operation and maintenance costs, the rental rate must be adjusted.

(4) **Mileage** will be accounted for at the Internal Revenue System (IRS) rate in effect during the calendar year in which the state fiscal year began.

3. Worker's Compensation Coverage

- a. The Project Coordinator is responsible for collecting the name, address and social security number of all volunteers who participate in the Department's projects for Worker's Compensation coverage.
- b. The State Volunteer Coordinator and the Outdoor Education Coordinator are responsible for maintaining, compiling, and reporting volunteer hours to the Administrative Services Officer I (Pos. No. 0120) by the last weekday of each quarter. This coverage is required should a volunteer be injured while working on a project.
- c. The Human Resources Personnel Technician III (Pos. No. 0115) will notify Worker's Compensation quarterly with the number of volunteer hours so the Department's premium can be adjusted to provide adequate coverage for the volunteer activities.
- d. If a volunteer is injured on a project, the Project Coordinator will follow established rules for making sure the volunteer receives appropriate medical attention and that all worker's compensation forms are completed according to the state regulations.

4. Volunteer Projects – On-the-Ground Management Responsibilities

- a. The Project Coordinators are responsible for the on-the-ground programs or projects receiving in-kind contributions. To maximize contributions to Federal Assistance program support, records of these contributions must be well documented and accurately reported. The Project Coordinator is responsible for the following:

- (1) Except for hunter or aquatic education contributors, completion of the Volunteer Application and Services Agreement is mandatory. The form provides a record of the name of the contributor and what was contributed. Hunter or aquatic education contributors will be recorded from the class rosters.
- (2) Completion of the Daily Work Report/Time Sheet (individual and group). The forms can be completed by the Project Coordinator or the contributor. These forms should be utilized for projects where the contributor is providing donations on an ongoing basis. Otherwise, the Volunteer Application and Service Agreement or In-Kind Matching Summary Reporting Form may be sufficient for one-time contributions.
- (3) Completion of the In-Kind Matching Summary Reporting Form to report in-kind contributions for a Federal Assistance project will be provided to the Bureau Chief and Administrative Services Officer I. This form is included with the Federal Assistance project statement as documentation of the value claimed and will be provided to the Administrative Services Officer I upon completion of the project.

5. Determining Values for Services or Property

- a. The Department has established the following values based on the Federal Assistance Handbook to be used in matching volunteer time in cost sharing for Federal Assistance programs and projects. Additionally, Volunteers are defined as “uncompensated employees or contract employees” and are therefore subject to the same rules as State employees.
 - (1) Volunteers accomplishing general labor functions will be valued at the equivalent of a Wildlife Technician or Fish Hatchery Technician II, Grade 29-5, productive hourly rate that includes benefits.
 - (2) Volunteers requiring a higher level of technical skills such as hunter education instructors, interpreters, scuba divers, etc. will be valued at the mid-range Biologist, Grade 35-5, productive hourly rate that includes benefits.
 - (3) Project labor provided by organizations has a value based upon what the State would have paid for said services had the state contracted with an independent contractor/entity to provide said service.

- (4) Project labor provided by other governmental organizations that are not federally funded, will have a value based upon either a Technician or Biologist mid-grade, straight hourly rate, not including benefits.
- (5) Miles expended by volunteer groups or organizations in route to or from Department projects may be used as in-kind match.
 - (a) Mileage will be accounted for at the IRS rate. The Administrative Services Officer I (Pos. No. 0120) will disseminate the rate to all bureaus annually in March.

6. Documentation for In-Kind Match or Cost Sharing

- a. In general, in-kind contributions must be documented using the same requirements as if they were project costs subject to reimbursement. Basic documentation available to the Department includes:
 - (1) Source and application of in-kind contributions (i.e., Federal Assistance Project Agreement documents for the project).
 - (2) Basis for determining value of contributions, including any source documents related to the determination (in-kind matching summary form, time sheets, and any other backup such as receipts appraisals, rate quotes, etc.).
 - (3) For third-party external match, appropriate documentation such as completion reports, checks, vouchers, invoices, etc., shall be forwarded to the Administrative Services Officer I and to the State Volunteer Coordinator.
- b. Time records to support volunteer services:
 - (1) Volunteers are subject to the same basic documentation as State employees for recording time.
 - (a) For individual volunteers, use the individual time sheet form.
 - (b) For groups, utilize the group time sheet form.
 - (c) Hunter education and angler education rosters will serve as time sheets for this group of instructors.

- (2) The time sheets for individuals or groups must be completed by the Project Coordinator or the contributors. The Project Coordinators must submit the time sheets quarterly to the State Volunteer Coordinator and Outdoor Education Coordinator. The Department cannot take credit for time, mileage, equipment or other contributions unless accompanied by the required paperwork.
 - (3) The State Volunteer Coordinator and the Outdoor Education Coordinator will complete the in-kind matching summary reporting form for all accrued volunteer time and provide the forms to the Administrative Services Officer I on a quarterly basis. The report is also provided to the Bureau Chiefs.
- c. The Administrative Services Officer I will annually reconcile and prepare a report of in-kind claimed on grants to in-kind allowed on grants. The annual application of in-kind cannot exceed the amount of State share specified by the grant agreement. In addition, the State's share in whatever combination of State dollars and/or in-kind matching cannot be applied to the Federal share if it exceeds the total grant agreement. (EXAMPLE: State share = \$50,000; Federal Share = \$150,000. Drawdowns of \$130,000 have occurred, so applying \$50,000 State share would put the grant agreement over by \$30,000. This is critical when the period for amending the grant agreement has closed and there is no opportunity to increase the Federal share.)
 - d. Indirect costs may be recovered on volunteer services, mileage, and other in-kind that project managers deem were subject to administrative costs. Indirect costs claimed on in-kind will be included in that year's indirect cost report.
 - e. The Administrative Services Officer II (Federal Assistance Coordinator) is responsible for reviewing in-kind submitted on grants, validating that appropriate documentation is specified on contracts allowing third-party match, and for validating the amounts claimed for third-party match before preparing the grant closing Form 269.

IN KIND MATCHING SUMMARY REPORTING FORM

This form is to be used as a summary for reporting of donated time, equipment, materials, etc. that are used on Federal Assistance projects.

Federal Assistance Grant Code No.	Date
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Labor

List the number of individuals involved in the project and the duration of the donation. Use additional sheets if necessary.

No. of General Labor Volunteers	X	Duration	X	Per Hour Rate	=	Total Value of Donated Labor
No. of Technical Labor Volunteers	X	Duration	X	Per Hour Rate	=	Total Value of Donated Labor
Total Labor Value						

Equipment

List each item donated and the rate used.

Equipment Item	X	Rate Used	X	Time Used Miles/Hours	=	Total Value
Total Equipment Value						

Materials (Estimated fair market value)

Total Material Value \$ _____
Total In-Kind Match Contribution **\$ _____**

