

# State and Local Implementation Grant Program (SLIGP)

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*Non-Federal Match Guidance, Best Practices  
Case Studies, and Templates*

*October, 2015*

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## Non-Federal Match Sources Guidance

### I. Introduction

This document provides general guidance on recipient (or subrecipient) contributions that count toward satisfying the non-Federal cost share requirement (i.e., matching requirement) of the State and Local Implementation Grant Program (SLIGP). Such contributions must be allowable project expenses and may be accepted as part of a recipient's cost match.

Recipient contributions may be accepted as part of the recipient's cost sharing or matching requirement only when the contributions meet all of the following criteria:

- Verifiable from the recipient's records
- Necessary and reasonable for proper and efficient accomplishment of project or program objectives
- Allowable under the applicable cost principles
- Not counted toward satisfying a matching requirement of another Federal grant agreement
- Provided in the approved budget
- Conforms to provisions stated in the applicable Department Uniform Administrative Requirements (15 CFR 24.24) for State, local, and tribal government entities

### II. Potential Match Sources

#### 1. Volunteer Time

- Recipients can use the time<sup>1</sup> stakeholders spend attending FirstNet, nationwide public safety broadband network (NPSBN) and SLIGP related conferences, meetings, workshops, and outreach and education sessions
- Recipients can also use the time<sup>1</sup> spent by members of their Statewide Interoperability Executive Committee/governance board or working group sessions as long as the session is focused on FirstNet and/or NPSBN, or a portion thereof
- Recipients must document their process and ensure it complies with their organizational and State rules
- Recipients should develop an internal memorandum that describes their process for valuing contributed volunteer time and include this memorandum in the grant file
  - If recipients do not have the volunteer's hourly rate they may use the average wage for that volunteer's position from the Bureau of Labor and Statistics's website or other applicable websites:

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<sup>1</sup> Salary or hourly wage only. Fringe and/or indirect costs cannot be included.

- [http://www.bls.gov/oes/current/oes\\_ky.htm](http://www.bls.gov/oes/current/oes_ky.htm) (This example shows the average wage by occupation in Kentucky)
- [https://www.independentsector.org/volunteer\\_time](https://www.independentsector.org/volunteer_time) (This website has a list of sample volunteer wages)
- Recipients may also use a blended rate for public safety officials
- If other non-public safety officials contribute time, recipients should identify the applicable rate for these individuals separately
- Recipients must ensure that they maintain proper documentation for each meeting leveraged to claim volunteer time
  - Document the length of the meeting, the agenda, ensure that volunteers have filled out a timesheet or sign in sheet and are not being paid by another grant program (*samples on pages 7-10*)
- For example, a recipient hosts a two-hour regional meeting in their state to discuss the NPSBN with 50 law enforcement officials. The recipient can count the hourly volunteer rate for officials or the actual hourly rate for attendees who are not currently being charged to a federal grant either as federal cost or non-federal match cost.

## 2. Employee Contribution

- Recipients may use the time State employees spend supporting the SLIGP grant as part of their cost-share obligation.
- Recipients must have adequate documentation to support personnel (including state officials who attend Governing Body meetings) charges to the grants such as timesheets that clearly show how many hours an employee has spent working on the SLIGP grant (*sample on pages 9-10*).
- Personnel timesheets should not show estimates or a percentage of time spent on the grant but the actual number of hours per day an employee spends on SLIGP and must be signed by both the employee and a supervisor.
- Recipients may also charge the amount of applicable fringe benefits rate associated with the time spent on the SLIGP grant as a match.
- For example, the SLIGP project manager is a state employee and spends 20 hours per week on the grant program. The time the project manager spends on the grant and the corresponding fringe percentage can be used as non-federal match. The recipient may also choose to charge a quarter of the project manager's time as match and the other quarter as federal cost.

## 3. Indirect Costs

- Recipients may use indirect costs as part of their cost-share obligation—Indirect costs are costs that have been incurred for common or joint purposes; these costs benefit more than one cost objective and cannot be readily identified with a particular final costs objective without effort disproportionate to the results achieved.

- For example, the costs of operating and maintaining facilities, depreciation, and administrative salaries are generally treated as indirect costs
- A cost may not be allocated to a Federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost.
  - For example, costs included in the budget as direct costs for fringe benefits cannot be treated as indirect costs as well. Indirect costs charged must be covered by a valid and current negotiated rate agreement with the cognizant Federal agency.
- Recipients must have a negotiated indirect cost rate agreement (NICRA) or an approved cost allocation plan with a Federal agency before they can apply an indirect cost rate to their budget.
- As an example, a state has an approved NICRA of 20 percent that can be applied to the total cost of a state employee's time on the project. The NICRA covers rent, IT support and general administration costs for their state government.

#### 4. Mileage

- Recipients may also use the mileage incurred by volunteers to attend FirstNet or NPSBN-related meetings as part of their cost-share obligation
- Recipients must document their process and ensure it complies with their organizational and State rules
- Recipients must ensure that they maintain proper documentation for each meeting they are using to claim mileage costs
  - Document the agenda and ensure that volunteers have filled out the round trip mileage on a sign in sheet (*sample on pages 7-8*).
- As an example, if a volunteer drives 50 miles round trip to a meeting and the State mileage reimbursement rate is \$0.50 per mile. The State can use the value of that mileage (\$25) as part of their cost-share obligation.

#### 5. Other

- Valuation of donated supplies such as computer hardware, software and peripherals less than \$5,000 per unit can be used as match as long as the item is an allowable cost.
- The value assigned to recipient-contributed supplies for matching will need to be determined in accordance with applicable cost principles and the uniform administrative requirements.
- For example, a state employee who spends 100 percent of their time on SLIGP has a laptop computer and Apple iPad they are using to support their work. The laptop and iPad were purchased before the program started using state funds and are currently valued at \$2,000. The state can use the value of the computer and iPad as match.

## Non-Federal Match Sources Best Practices Case Study

### I. State 1 – Volunteer Time

- State 1 is using volunteer time as match.
- The state is holding a regional outreach meeting to introduce the nationwide public safety broadband network (NPSBN) to key stakeholders from two counties in the eastern part of the state. The outreach coordinator has invited 10 people to a two hour meeting. In attendance will be a mix of public safety officials and county officials.
- The state plans to use the time the public safety officials spend at the meeting as match. The entire two hour meeting will be focused on the NPSBN.
- The outreach coordinator will ask everyone to sign the attendance sheet and attendees will indicate if their salary is being paid for by a federal and/or match source on a grant program.
- As part of the documentation, the outreach coordinator will provide the SLIGP grant manager a copy of the attendance list. *(See pages 8-9)*
  - Per the attached form, the grant manager cannot use Peter Smith, a law enforcement supervisor from County 1, as a match source because his salary is already being used as a match source for another federally funded grant program.
- The SLIGP grant manager developed an internal memorandum detailing the valuation of contributed volunteer time and included it in the grant file.
- The SLIGP grant manager has looked up the volunteer rate using the Bureau of Labor Statistics website ([www.bls.gov](http://www.bls.gov)) for public safety officials in the state and will apply the hourly rate for each public safety official in attendance.
- The grant manager will also apply the mileage used by the volunteers to the project as match.
- The grant manager will document the total volunteer cost for the meeting and provide a copy of the information to the grant accounting manager so the costs can be applied to the program and properly recorded on the PPR and SF 425 for the quarter ending September 30, 2015.

Name	Role	Rate	Time	Total Cost for Meeting
Joe Smith	Police Lt. County 1	\$25	2 hours	\$50
Leslie Allen	Fire Chief County 1	\$25	2 hours	\$50

<b>Carly Lloyd</b>	Police Lt. County 2	\$25	2 hours	\$50
<b>Donna Karen</b>	Police Lt. County 2	\$25	2 hours	\$50
<b>Patricia Damascus</b>	Fire Deputy County 1	\$25	2 hours	\$50
<b>Ruben Jefferson</b>	EMS Supervisor County 2	\$25	2 hours	\$50
<b>Malory Davis</b>	Police Chief County 1	\$25	2 hours	\$50
<b>Davis Johnson</b>	County Supervisor, County 1	\$30	2 hours	\$60
<b>Joy Smith</b>	County Supervisor County 2	\$30	2 hours	\$60
<b>Total for NPSBN Meeting Wednesday July 1, 2015</b>				<b>\$470</b>

The grant manager will also apply any applicable mileage as part of the match for the quarter ending September 30, 2015 for the volunteers who attended the meeting on Wednesday July 1, 2015. The state reimbursement rate for mileage is \$0.50 per mile. The grant manager can apply the mileage as match only for attendees who list their round trip mileage on the sign-in sheet. For this example only five attendees indicated their round trip mileage on the sign-in sheet.

<b>Name</b>	<b>Mileage (Round Trip)</b>	<b>Rate</b>	<b>Total Cost</b>
Joe Smith	60	\$0.50	\$30.00
Carly Lloyd	40	\$0.50	\$20.00
Ruben Jefferson	40	\$0.50	\$20.00
Davis Johnson	60	\$0.50	\$30.00
Joy Smith	40	\$0.50	\$20.00
<b>Total Mileage Rate for NPSBN Meeting Wednesday July 1, 2015</b>			<b>\$120</b>

The grant manager for State 1 maintains an Excel spreadsheet tracking each attendee to the meeting, the value of his or her time, and the round-trip mileage for the meeting, as shown in the above tables. State 1's internal accounting system does not have a mechanism for tracking volunteer time in this way, so the grant manager drafted a short memo for the grant file describing the process and spreadsheet used to track volunteer time to present in case of an audit.

## 2. Employee Contribution

- State 1 also plans to use the time spent by the Grant Manager and the Grant Accounting Manager as part of the state's match contribution.
- The Grant Manager spends 100 percent of her time on SLIGP activities and the Grant Accounting Manager spends 25 percent of his time on SLIGP activities.
- Both the Grant Manager and the Grant Accounting Manager fill out bi-weekly timesheets and indicate how much time they spend on SLIGP activities on a daily basis. The Grant Accounting Manager will use their timesheet to document how much of their salary and fringe can be used as match for the grant.
- In the attached Sample Timesheet (*sample on pages 9-10*), the Grant Accounting Manager only spent 10 percent of his time for a two week period on SLIGP activities although he is budgeted to spend 25 percent of his time. He will only charge the grant the 8 hours he spent supporting SLIGP during the July 1 – 15<sup>th</sup> time period.



## Sample Sign-In Sheet to Record Volunteer Time and Mileage

**Counties 1 – 2, Eastern Region  
 Tuesday July 1, 2015  
 10 AM– 12 PM (2hours)  
 SIGN IN SHEET**

<b>NAME</b>	<b>POSITION/TITLE</b>	<b>IN PERSON</b>	<b>VIA TELECONF</b>	<b>MILEAGE (IF APPLICABLE)/ PERSONAL OR GOV'T VEHICLE</b>	<b>ARE YOU FEDERALLY FUNDED (YES OR NO)</b>	<b>ARE YOU USED AS MATCH ON A FEDERAL GRANT (YES OR NO)</b>
Joe Smith	Police Lt. County 1	Yes	N/A	60 round trip Personal	No	No
Leslie Allen	Fire Chief County 1	Yes	N/A	N/A	No	No
Carly Lloyd	Police Lt. County 2	Yes	N/A	40 round trip Personal	No	No
Donna Karen	Police Lt. County 2	Yes	N/A	N/A	No	No
Patricia Damascus	Fire Deputy County 1	Yes	N/A	N/A	No	No
Peter Smith	EMS Supervisor, County 1	Yes	N/A	N/A	No	Yes
Ruben Jefferson	EMS Supervisor County 2	Yes	N/A	40 round trip Personal	No	No
Malory Davis	Police Chief County 1	Yes	N/A	N/A	No	No
Davis Johnson	County Supervisor, County 1	Yes	N/A	60 round trip Personal	No	No
Joy Smith	County Supervisor County 2	Yes	N/A	40 round trip Personal	No	No

## Sample Sign-In Sheet to Record Volunteer Time and Mileage (Blank)

**MEETING NAME**  
Weekday, Month Day, Year  
Start Time – End Time (Length)  
**SIGN IN SHEET**

NAME	POSITION/TITLE	IN PERSON	VIA TELECONF	MILEAGE (IF APPLICABLE)/ PERSONAL OR GOV'T VEHICLE	ARE YOU FEDERALLY FUNDED (YES OR NO)	ARE YOU USED AS MATCH ON A FEDERAL GRANT (YES OR NO)

## Sample Timesheet to Record Employee Contribution

### Joey Smith – State 1 Grants Accounting Manager

Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total
	W	Th	F	SA	S	M	T	W	TH	F	SA	S	M	T	W	
<b>SLIGP Grant</b>						2			2				2		2	8
<b>LMR Project</b>	4	2				4	8		4				4			20
<b>Other State Activity</b>	4		5			2		4	2	8			2			18
<b>Other State Activity</b>		6	3					4						8	6	18
<b>Hours Worked</b>	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	88
<b>Sick Leave</b>																
<b>Annual Leave</b>																0
<b>Paid Holiday</b>																0
<b>Other</b>																
<b>Total Hours</b>																88
<b>Timesheet must be signed by both the employee and the supervisor I certify that this information is correct</b>																
Employee Signature								Supervisor Signature								
Joey Smith								Larry Jones								
Date 7/15/2015								Date 7/16/2015								

## Sample Timesheet to Record Employee Contribution (Blank)

Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total
	SA	SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	
<b>SLIGP</b>															
<b>SWIC - LMR Duties</b>															
<b>Other State Activity</b>															
<b>Other State Activity</b>															
<b>Hours Worked</b>															
<b>Sick Leave</b>															
<b>Annual Leave</b>															
<b>Paid Holiday</b>															
<b>Other</b>															
<b>Total Hours</b>															
<p>Timesheet must be signed by both the employee and the supervisor  <b>I certify that this information is correct</b></p>															
Employee Signature								Supervisor Signature							
Date								Date							