



# How to Meet and Document the SLIGP Match Requirement

FirstNet SPOC Meeting  
October 8, 2015

**SLIGP** State and Local Implementation Grant Program

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# SLIGP Match Sources Criteria

**Verifiable** from recipients' records

**Necessary and reasonable** for accomplishment of project or program objectives

**Allowable** under the applicable cost principles

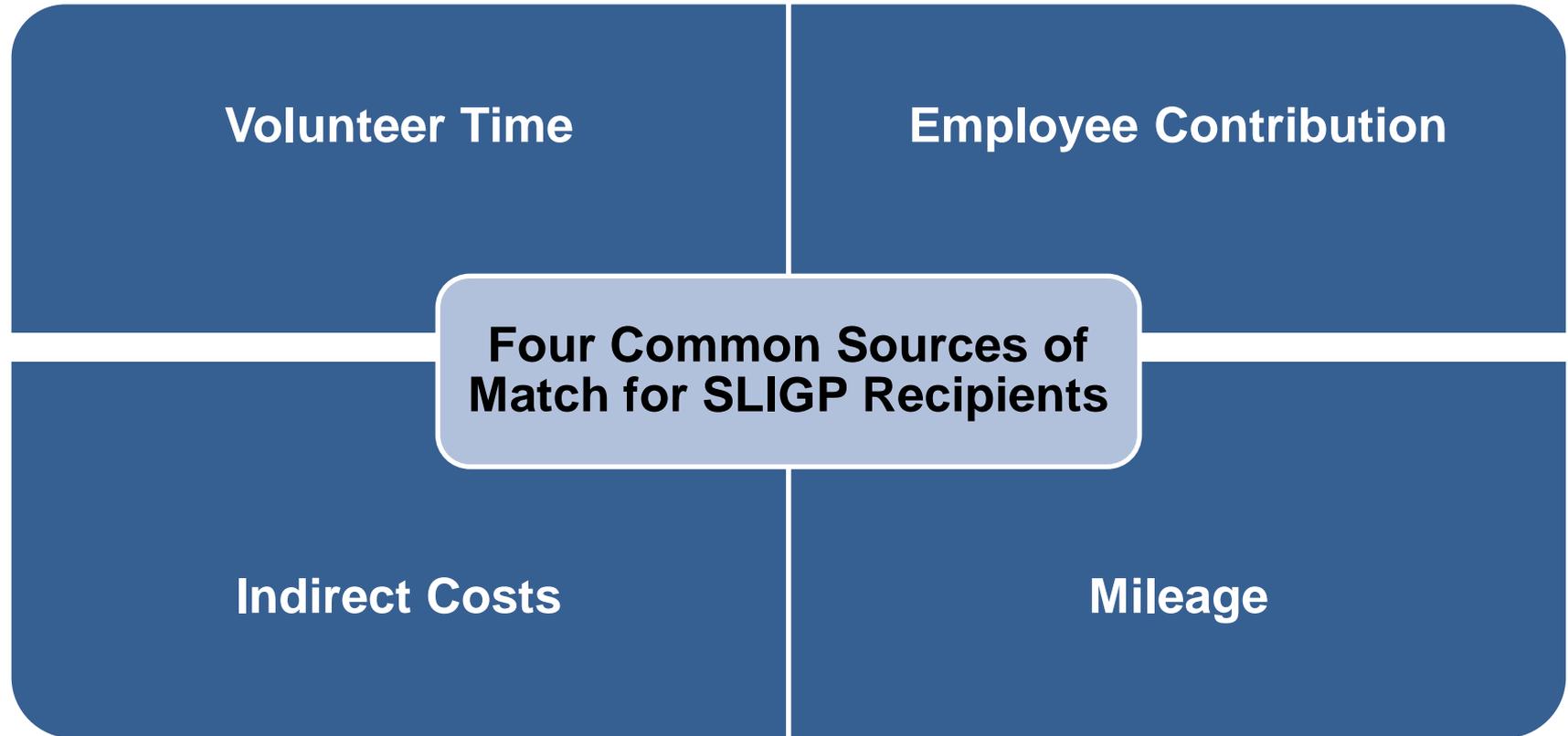
Provided in the **approved budget**

Conforms to provisions stated in the applicable Department **Uniform Administrative Requirements (15 CFR 24.24)**

Generally, **other federal funds (grants) may not be used as match**, except as provided by Federal statute



# SLIGP Recipient Match Sources





# Volunteer Time



Time stakeholders spend attending FirstNet, Nationwide Public Safety Broadband Network (NPSBN), and SLIGP-related conferences, meetings, workshops, and outreach events

Time spent by members of governance body, Statewide Interoperability Executive Committee (SIEC), or working group meetings **for portions focused on FirstNet and/or NPSBN**



Example of a meeting that *could* be counted toward volunteer time match

# Volunteer Time

Recipients should **establish a process** for valuing and documenting volunteer time that will hold up to scrutiny in an audit



Time may be valued based on the **volunteer's actual salary** (exclusive of fringe and overhead) or **generally accepted national averages** (such as Independent Sector or the Bureau of Labor Statistics)



Recipients must **document** their process for tracking volunteer time, **maintain** the documentation, and ensure **compliance** with federal and state rules



 **FirstNetME**  
@firstnetme

 Following

@FirstNetME at Maine's NENA meeting yesterday - public safety broadband education and @FirstNetGov update.



Example of a meeting that *could* be counted toward volunteer time match



## Case Study: Volunteer Time



### CASE STUDY

**Scenario:** A recipient hosts a regional outreach meeting to introduce the NPSBN to key stakeholders. There are **10 attendees** at the **two-hour meeting**, all of which focuses on the NPSBN.

# Case Study: Volunteer Time

CASE STUDY

**SLIGP** State and Local Implementation Grant Program

Non-Federal Match Sources Best Practices  
Sample Sign-In Sheet to Record Volunteer Time and Mileage

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

NAME	POSITION/TITLE	IN PERSON	VIA TELECONF	MILEAGE (IF APPLICABLE)	ARE YOU FEDERALLY FUNDED (YES OR NO)	ARE YOU USED AS MATCH ON A FEDERAL GRANT (YES OR NO)

**Match Source:** The outreach coordinator asks attendees to sign the **attendance sheet**, indicating whether or not their salaries are currently being paid by or used as match for a federal grant.

Sample attendance sheet

# Case Study: Volunteer Time

CASE STUDY

**SLIGP** State and Local Implementation Grant Program

Non-Federal Match Sources Best Practices  
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

NAME	POSITION/TITLE	IN PERSON	VIA TELECONF	MILEAGE (IF APPLICABLE)	ARE YOU FEDERALLY FUNDED (YES OR NO)	ARE YOU USED AS MATCH ON A FEDERAL GRANT (YES OR NO)
Joe Smith	Police Lt. County 1	Yes	N/A	60 round trip	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	No	No

Sample attendance sheet, filled out

**Documentation:** The outreach coordinator will provide the SLIGP grant manager a copy of the attendance list. The grant manager has already established the **volunteer rate** from the Bureau of Labor Statistics for public safety officials in the state and will **apply the hourly rate** for each attendee, as well as the **mileage** used by the volunteers.

# Employee Contribution



Time state **employees spend** supporting the SLIGP grant as part of their cost-share obligation, as well as the applicable **fringe benefits**

Recipients must have **adequate documentation** to support personnel charges to the grant, such as timesheets that document hours spent on the project




Personnel timesheets should not show estimates or percentages of time spent on the grant, but should show **actual hours** an employee spends working on SLIGP



State employees *could* include the SPOC, SWIC, grant manager, outreach coordinator, or any other state employee paid with state funds contributing time to SLIGP.



# Case Study: Employee Contribution

CASE  
STUDY

**Scenario:** A recipient plans to use the time spent by the program manager and grant accounting manager as part of its match contribution.

**Match Source:** The program manager spends **100% of her time** on SLIGP and the grant accounting manager spends **10% of his time** on SLIGP activities.

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# Case Study: Employee Contribution

CASE STUDY

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Joey Smith – State 1 Grants Accounting Manager

Date	1 W	2 Th	3 F	4 SA	5 S	6 M	7 T	8 W	9 TH	10 F	11 SA	12 S	13 M	14 T	15 W	Total
<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

Sample timesheet

**Documentation:** Both the program manager and the grant accounting manager fill out bi-weekly timesheets and indicate **how much time each day they spend on SLIGP activities**. The grant accounting manager will use the time reported in these timesheets to calculate how much salary and fringe can be used as match for the grant.

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# Indirect Costs

Indirect costs are costs that have been incurred for **common or joint purposes**, such as facilities, depreciation, and administrative salaries

A cost may **not** be allocated 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, such as fringe benefits

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



If recipients have an approved NICRA, they *could* charge the value of rent for office space as an indirect cost, as long as they are not currently charging it as a direct cost.



## Case Study: Indirect Costs



### CASE STUDY

**Scenario:** A recipient has an **approved NICRA of 20%** that can be applied to the total costs for personnel and fringe object class categories in the approved budget. The NICRA covers **rent, IT support, and general administration costs** for the state's government.

# Case Study: Indirect Costs

CASE  
STUDY



**Match Source:** Because the state's rent, IT support, and general administration costs are not being charged as direct costs to the grant, they can be charged as indirect costs to the grant.

A recipient with an approved NICRA *could* charge IT expenses as indirect costs

# Mileage



Recipients may use the mileage incurred by volunteers to attend FirstNet or NSPBN-related meetings

Recipients must make sure to maintain proper documentation for each meeting they are using to claim mileage costs, including meeting agendas and sign-in sheets that include mileage information

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Sample attendance sheet, with mileage information



## Case Study: Mileage

CASE  
STUDY

**Scenario:** A stakeholder drives 50 miles round trip to an outreach meeting, and the state mileage reimbursement rate is \$0.50 per mile.

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# Case Study: Mileage

CASE  
STUDY

 **FirstNet** @FirstNetGov · Jul 21  
Georgia SPOC Jim Butterworth kicking off GA Initial Consultation mtg  
- 60+ public safety stakeholders in attendance



**Match Source:** The recipient uses the value of the mileage (50 miles x \$0.50 = **\$25**) as match.

**Documentation:** The grant manager files the meeting sign-in sheet and meeting agenda to document the mileage charged as match.

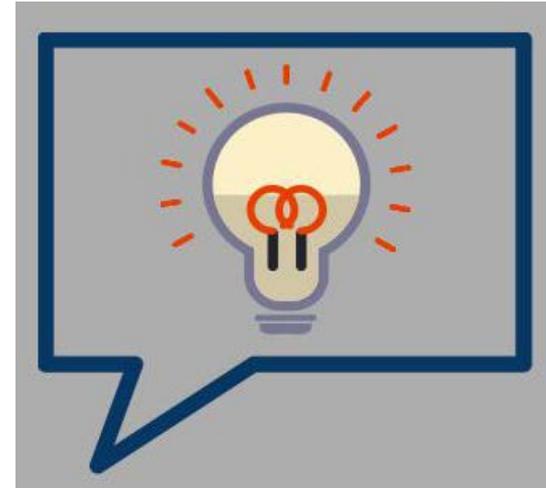
A recipient *could* document and apply the mileage for attendees to their initial consultation meeting as match

## Other Examples

**Valuation of donated supplies** such as computer hardware, software, and peripherals less than \$5,000 per unit

Valuation of recipient-contributed supplies will need to be determined **in accordance with applicable cost principles and uniform administrative requirements**

For example, a state employee who spends 100% of his time on SLIGP uses a laptop and tablet to support his work. Both were purchased before the program started using state funds and are valued at \$2,000. The value of the laptop and tablet can be used as match.





# Questions?