



State and Local Implementation Grant Program (SLIGP) 2.0

April 10, 2018

New Recipient On-Boarding
Presentation

Welcome to SLIGP 2.0

- Congratulations on receiving your SLIGP 2.0 grant award!
- All participants should mute their phones
- If you have any questions during the presentation, please utilize the chat feature within the webinar or email sligp2@ntia.doc.gov

Key SLIGP 2.0 Contacts

NTIA SLIGP 2.0 Program Office

SLIGP

Mike Dame
Program Director

Carolyn Dunn
Federal Program
Officer

Yuki Miyamoto
Federal Program
Officer

Natalie Romanoff
Federal Program
Officer

NIST Grants Office

NIST
National Institute
of Standards
and Technology

Dean Iwasaki
Grants Officer

Nuria Martinez
Non-Supervisory
Grants Officer

**Samantha
Wigglesworth**
Grants Specialist

Michelle Liu
Grants Specialist

Agenda

- Immediate Actions
- Program Overview and Goals
- SLIGP 2.0 Grant Management
- Quarterly Reporting
- Appendices: SLIGP 2.0 Resources

SLIGP 2.0 Overview

SLIGP was created under the Middle Class Tax Relief and Job Creation Act of 2012

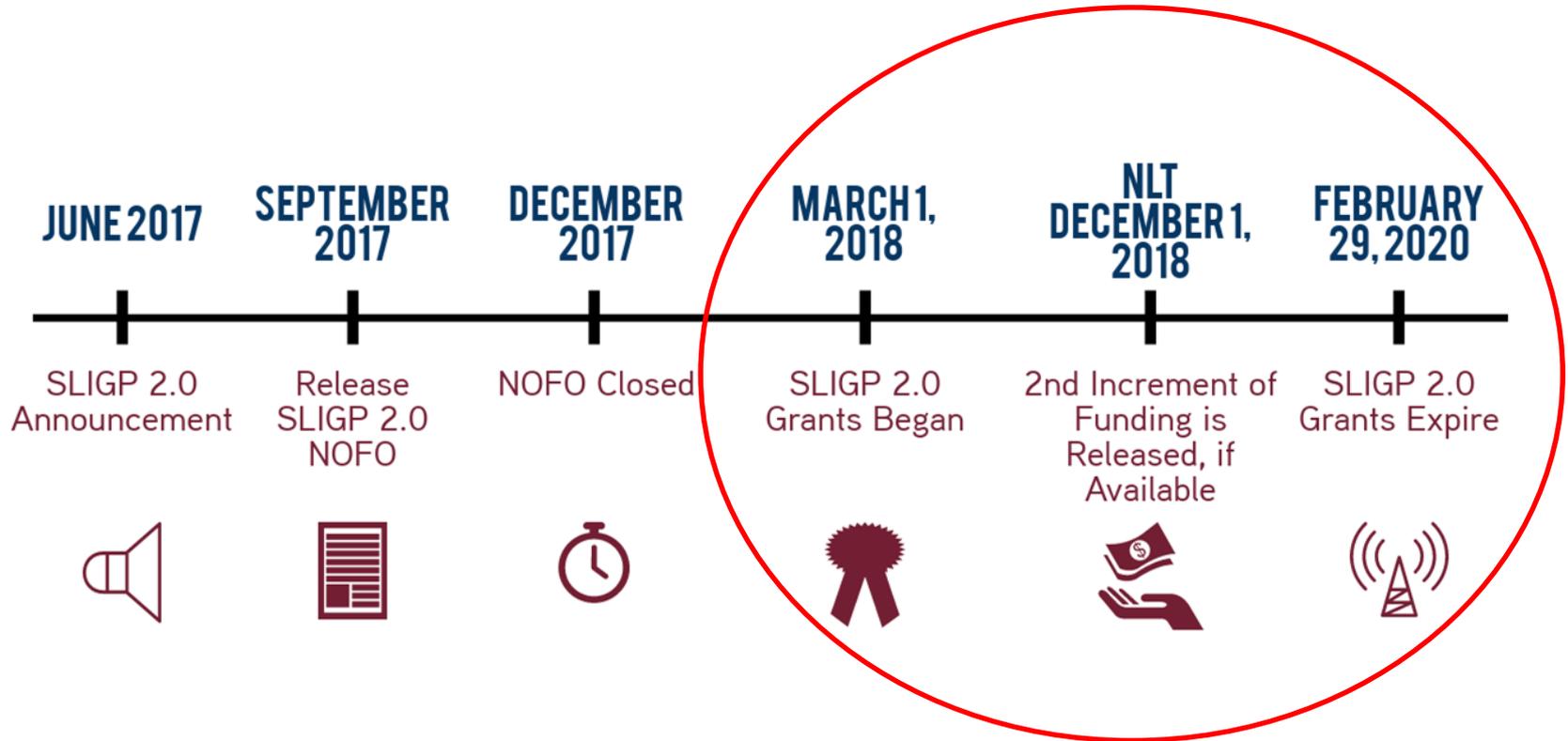
SLIGP 2.0 is reallocating funds from 1.0 grants to support a broader range of planning activities

State and Local Implementation Grant Program (SLIGP) 2.0

SLIGP 2.0 is a formula based grant program requiring 20% matching funds

SLIGP 2.0 funding helps recipients plan and prepare for the nationwide public safety broadband network (NPSBN)

SLIGP 2.0 Timeline



Allowable Activities

- ✓ Single officer (or governmental body) and staff to, at a minimum, provide for ongoing coordination with NTIA and implementation of grant funds.
- ✓ Existing governance body to provide input to the single officer and to contribute towards planning activities to further identify potential public safety users of the NPSBN and prepare for data sharing.
- ✓ Data collection in specific areas identified to be helpful as requested by FirstNet.
- ✓ Development of policies and agreements to increase data sharing between existing public safety systems across various agencies within the State or territory using the NPSBN.

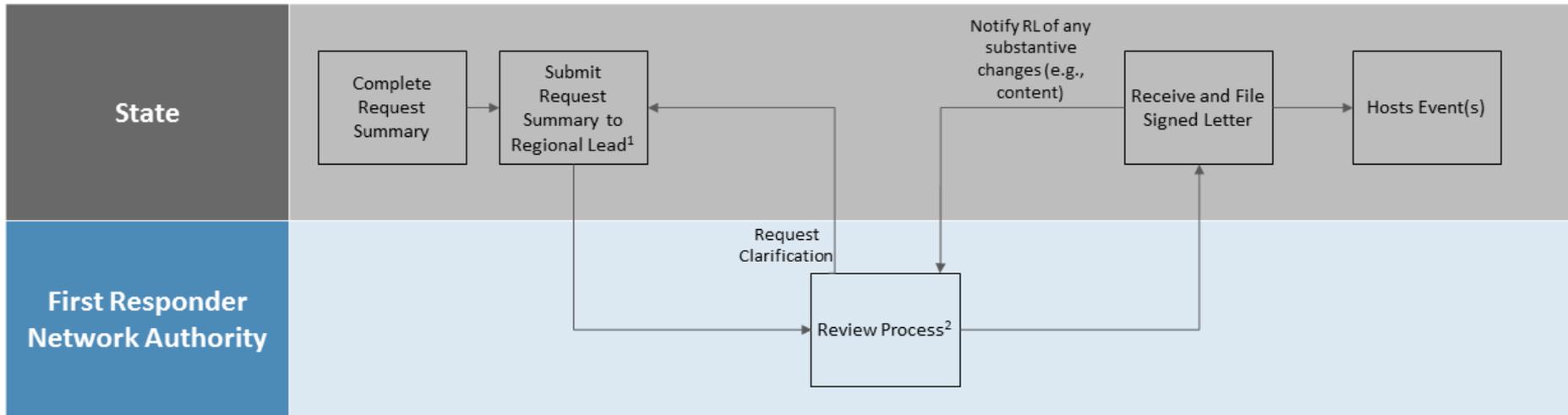
Allowable Activities

- ✓ Individuals, such as the single officer and governing body members, to perform planning activities to help FirstNet and its partner further identify potential public safety users of the NPSBN.
- ✓ Planning efforts to help FirstNet gain inclusion on applicable statewide contract vehicles.
- ✓ Planning activities to prepare for emergency communications technology transitions.
- ✓ Activities to identify and plan for the transition of public safety applications, software, and databases.
- ✓ Identifying and documenting on-going coverage needs/gaps within the State.
- ✓ Activities to convene stakeholder outreach events to continue planning for NPSBN implementation, as requested by FirstNet.

FirstNet Authority Update

Update regarding FirstNet Authority
requested activities allocable to SLIGP 2.0

Stakeholder Event Request Process



¹ Submit Event Summary at least four weeks before event date

² Once documentation is complete, First Responder Network Authority will return a decision within approximately one week



Questions?

SLIGP 2.0 Program Office and NIST Grants Office Roles and Responsibilities

SLIGP 2.0 Program Office	NIST Grants Office
<ul style="list-style-type: none">✓ Monitor and oversee work being conducted under an award, comparing the actual accomplishments with the goals and objectives established in the award, and advising the Grants Officer on all programmatic aspects of the awards✓ Provide programmatic guidance and technical assistance✓ Review and evaluate reports – including financial, performance, and technical reports – for consistency with the approved project	<ul style="list-style-type: none">✓ Oversee the business management and administrative aspects of grants and cooperative agreements✓ Approve awards and amendments that obligate or deobligate funds✓ Ensure that each award is prepared and administered in accordance with applicable statutes, regulations, OMB guidance, EOs, and DOC policies✓ Ensure recipient's compliance with award conditions

Quarterly Activities

Submit Federal Financial Reports (FFR)

- ✓ Each recipient must submit the Office of Management and Budget's (OMB) Standard Form 425 Federal Financial Report (SF-425 FFR) each quarter

Submit Performance Progress Reports (PPR)

- ✓ Each recipient must submit the PPR each quarter
- ✓ The main objective of the PPR is to gather key accomplishments, challenges, and expenditures to date
- ✓ FPOs will analyze submitted information to monitor progress and completion of allowable activities

Participate in Quarterly Calls

- ✓ Quarterly Calls allow FPOs to gather more comprehensive progress and performance information, answer recipient questions, and provide proactive technical assistance to recipients

***REMINDER:** Quarterly PPRs will be posted online once approved by NTIA

Quarterly Reporting: Deadlines

- Quarterly FFR and PPR Reports are due no later than (NLT) 30 days after the end of each calendar quarter
 - **NOT** the last day of the next calendar month
- FFR and PPR Due Dates by Quarter:
 - Calendar Quarter 1: January – March → **Reports Due April 30***
 - Calendar Quarter 2: April – June → Reports Due July 30
 - Calendar Quarter 3: July – September → Reports Due October 30
 - Calendar Quarter 4: October – December → Reports Due January 30



***Reminder:** The period of performance start date for all SLIGP 2.0 awards is March 1, 2018, regardless of your award acceptance date. This means that any SLIGP 2.0 activities accomplished March 1 – March 31, 2018 will be reported on your Q1 PPR.

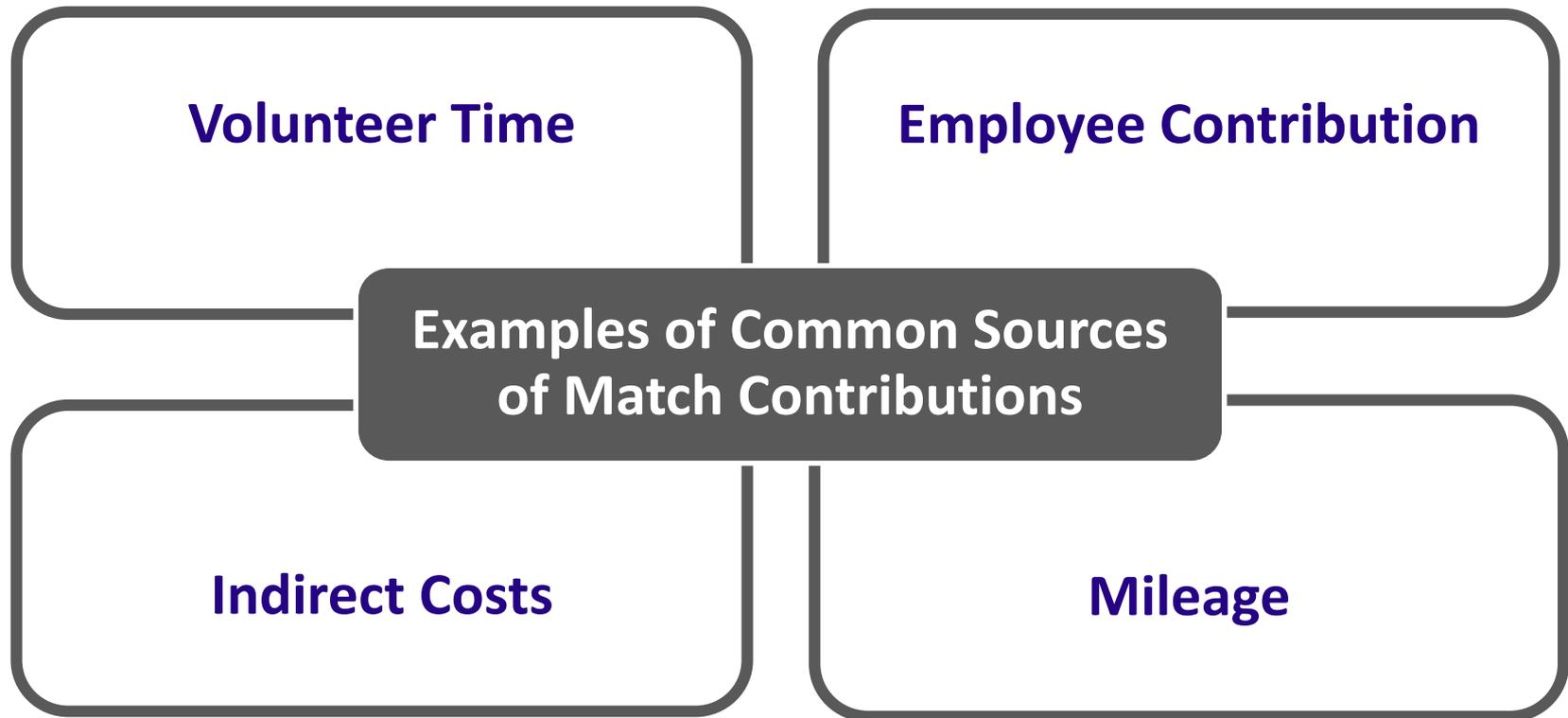
SLIGP 2.0 Award Terms & Conditions

- Recipients are required to comply with:
 - Uniform Administrative Requirements (2 CFR 200.300 – 200.345)
 - Cost Principles (2 CFR 200.400 – 200.475)
 - Department of Commerce Financial Assistance Standard Terms and Conditions (updated March 31, 2017)
 - Special Award Conditions (SACs) for the SLIGP 2.0 award
- FPOs will monitor to ensure that recipients fulfill SACs and support recipients in complying with grant requirements
 - Adherence to and satisfaction of all SAC requirements provided in your award package is required to maintain SLIGP 2.0 grant compliance
- Take note of the following SACs:
 - Match Requirements
 - NOFO Requirements
 - FirstNet Requests
 - Multi-Year Obligations
 - Match Proportionality
 - Pre-Award Costs

Match Contribution Guidelines

- Match Contributions
 - SLIGP 2.0 recipients will provide at least 20 percent of the funds toward the total eligible project cost (Cash or In-Kind)
 - Contributions must be allowable, allocable, reasonable, and documented
 - You must meet your match each quarter
- Exemptions from Match Requirements
 - Territories covered by the Insular Act (i.e., American Samoa, CNMI, Guam, United States Virgin Islands) are exempted from federal grant cost sharing and match requirements
 - SLIGP 2.0 recipients who were granted a Match Waiver are also exempted

Match Contribution Sources



Human Subjects Research (HSR) Memo

- SLIGP 2.0 grant recipients must submit a Human Subjects Research (HSR) Memo
- HSR Memos articulate the steps recipients of NTIA funding plan to take to adequately protect human subjects, especially vulnerable populations, when applicable
- Your SLIGP 2.0 FPO will provide additional guidance on submitting your HSR Memo

Performance Progress Report (PPR)

OMB Control No. 0660-0042
Expiration Date: 01/31/2021

U.S. Department of Commerce SLIGP 2.0 Performance Progress Report				2. Award or Grant Number:	88-10-S18088
				4. EIN:	55-1234567
1. Recipient Name	Department of Public Safety			6. Report Date (MM/DD/YYYY)	10/30/2018
3. Street Address	123 Spring Lane			7. Reporting Period End Date: (MM/DD/YYYY)	09/30/2018
5. City, State, Zip Code	Anywhere USA 34567			8. Final Report Yes No	9. Report Frequency Quarterly <input type="checkbox"/> <input checked="" type="checkbox"/>
10a. Project/Grant Period					
Start Date: (MM/DD/YYYY)	03/01/2018	10b. End Date: (MM/DD/YYYY)	02/29/2020		
11. List the individual projects in your approved Project Plan					
	Activity Type (Planning, Governance Meetings, etc.)	Was this Activity Performed during the Reporting Quarter? (Yes/No)	Project Deliverable Quantity (Number & Indicator: Description)	Description of Milestone Category	
Activities/Metrics for All Recipients during the Reporting Quarter					
1	Governance Meetings	Yes		2. Actual number of governance, subcommittee, or working group meetings related to the NPSBN held during the quarter	
2	Individuals Sent to Broadband Conferences	Yes		2. Actual number of individuals who were sent to national or regional third-party conferences with a focus area or training track related to the NPSBN using SLIGP grant funds during the quarter	



PPR Milestone Activities/Metrics Reporting

11. List the individual projects in your approved Project Plan

	Activity Type (Planning, Governance Meetings, etc.)	Was this Activity Performed during the Reporting Quarter? (Yes/No)	Project Deliverable Quantity (Number & Indicator Description)	Description of Milestone Category
Activities/Metrics for All Recipients during the Reporting Quarter				
1	Governance Meetings	Yes	2	<i>Actual number of governance, subcommittee, or working group meetings related to the NPSBN held during the quarter</i>
2	Individuals Sent to Broadband Conferences	Yes	2	<i>Actual number of individuals who were sent to national or regional third-party conferences with a focus area or training track related to the NPSBN using SLIGP grant funds during the quarter</i>
3	Convened Stakeholder Events	Yes	4	<i>Actual number of events coordinated - or held using SLIGP grant funds during the quarter, as requested by FirstNet.</i>
4	Staff Hired (Full-Time Equivalent)(FTE)	Yes	0.1	<i>Actual number of state personnel FTEs who began supporting SLIGP activities during the quarter (may be a decimal).</i>
5	Contracts Executed	Yes	1	<i>Actual number of contracts executed during the quarter.</i>
6	Subrecipient Agreements Executed	No	0	<i>Actual number of agreements executed during the quarter.</i>
7	Data Sharing Policies/Agreements Developed	Yes		<i>Yes or No if data sharing policies and/or agreements were developed during this reporting quarter.</i>
8	Further Identification of Potential Public Safety Users	Yes		<i>Yes or No if further identification of potential public safety users occurred during this reporting quarter.</i>
9	Plans for Emergency Communications Technology Transitions	No		<i>Yes or No if plans for future emergency communications technology transitions occurred during this reporting quarter.</i>
10	Identified and Planned to Transition PS Apps & Databases	Yes		<i>Yes or No if public safety applications or databases within the State or territory were identified and transition plans were developed this reporting quarter</i>
11	Identify Ongoing Coverage Gaps	No		<i>Yes or No if participated in identifying ongoing coverage gaps using SLIGP funds during this reporting quarter.</i>
12	Data Collection Activities	No		<i>(Opt-In and Opt-Out Post-SMLA Phase Only) Yes or No if participated in data collection activities as requested by FirstNet or following a documented data collection determination by Opt-Out (Post-SMLA) grantees.</i>

*** Metrics are reported for the activities completed in that quarter only**



PPR Milestone Activities/Metrics Reporting

Activities for Opt-Out States only in the Pre-SMLA Phase during the Reporting Quarter				
13	Stakeholders Engaged			<i>Actual number of individuals reached via stakeholder meetings or events during the quarter.</i>
14	Education and Outreach Materials Distributed In-Person			<i>Actual number of materials distributed in-person during this quarter.</i>
15	Education and Outreach Materials distributed Electronically			<i>Actual volume of hits or impressions to any website, e-newsletter, social media post, or other account supported by SLIGP during the quarter.</i>
<p>11a. Narrative description for each activity reported in Question 11 for this quarter; any challenges or obstacles encountered and mitigation strategies you have employed; planned major activities for the next quarter; and any additional project milestones or information.</p> <p>During this quarter, two governance meetings were held focusing on allowable activities. Two individuals attended the APCO Annual Conference in August to attend FirstNet tracks. We continued to convene FirstNet-requested stakeholder outreach meetings focused on various topics (4 this quarter). As noted below, the Special Projects Director (0.1 FTE) started charging to the grant this quarter. One new contract to SME Consultants LLC was executed this quarter. Other allowable activities performed this quarter include: Data Sharing Agreement developed with help from the new contractor, identifying potential users, and identified public safety apps for transition to the NPSBN during the FN-requested stakeholder meetings.</p>				

PPR Personnel Staffing Table and Narrative

12. Personnel

12a. Staffing Table Please include all staff that have contributed time to the project with current quarter's utilization. Please only include FTE staff employed by the state not contractors. Please do not remove individuals from

Job Title	FTE%	Project (s) Assigned	Change
Project Director	25%	Grants Management, daily operations, and project reporting	No change
Compliance and Data Coordinator	0%	Grants management, data collection, audit resolution, and reporting	Vacant - to be filled at 25% FTE again
Grants Manager	25%	Grant set-up, Accounting and Reconciliation, Fiscal Monitoring, Financial Reporting and Fiscal Close Out	No change
Assistant Project Director	0%	Grants Management, project reporting, supporting the project director with grant activities	Retired - will not be backfilled
Special Projects Director	10%	Manages office space, responsible for logistics regarding travel, and governance meetings	New position added

12b. Narrative description of any staffing challenges, vacancies, or changes.

This quarter, the Special Projects Director starting charging to the SLIGP 2.0 grant at 0.1 FTE focusing on admin logistics, travel, and governance support. The compliance and data coordinator position employee departed the agency and we plan on hiring for this position in the next quarter. The Assistant Project Director retired and the agency will not backfill the position.

PPR Contractual Table and Narrative

13. Contractual (Contract and/or Subrecipients)

13a. Contractual Table – include all contractors. The totals from this table should equal the “Contractual” in Question 14f.

Name	Subcontract Purpose	Type (Contract/Subrec.)	RFP/RFQ Issued (Y/N)	Contract Executed (Y/N)	Start Date	End Date	Total Federal Funds Allocated	Total Matching Funds Allocated
SME Consultants LLC	Assist with development of data sharing policies/agreements and transition plan	Contract	Y	Y	08/01/2018	01/31/2020	\$53,550	\$10,000

13b. Narrative description any challenges, updates, or changes related to contracts and/or subrecipients.

We executed 1 contract this quarter with the SME Consultants LLC on August 1st to support data sharing agreements.

PPR Budget Worksheet

14. Budget Worksheet										
Columns 2, 3 and 4 must match your current project budget for the entire award, which is the SF-424A on file.										
Only list matching funds that the Department of Commerce has already approved.										
Project Budget Element (1)	NTE Total Federal Funds Approved (2)	NTE Total Matching Funds Approved (3)	NTE Total Budget (4)	Federal Funds Obligated to Date (5)	Matching Funds Approved to Date (6)	Total Budget to Date (7)	Federal Funds Expended (8)	Approved Matching Funds Expended (9)	Total funds Expended (10)	
a. Personnel Salaries	\$14,800.00	\$140,000.00	\$154,800.00	\$5,550.00	\$2,500.00	\$58,050.00	\$2,775.00	\$26,250.00	\$29,025.00	
b. Personnel Fringe Benefits	\$5,368.00	\$0.00	\$5,368.00	\$2,013.00	\$0.00	\$2,013.00	\$1,006.50	\$0.00	\$1,006.50	
c. Travel	\$17,600.00	\$0.00	\$17,600.00	\$6,600.00	\$0.00	\$6,600.00	\$3,300.00	\$0.00	\$3,300.00	
d. Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
e. Materials/Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
f. Contractual	\$585,600.00	\$35,000.00	\$620,600.00	\$207,100.00	\$10,000.00	\$217,100.00	\$23,000.00	\$5,000.00	\$28,000.00	
g. Other	\$1,650.00	\$0.00	\$1,650.00	\$619.00	\$0.00	\$619.00	\$309.50	\$0.00	\$309.50	
h. Indirect	\$74,982.00	\$0.00	\$74,982.00	\$28,118.00	\$0.00	\$28,118.00	\$5,775.76	\$0.00	\$5,775.76	
i. Total Costs	\$700,000.00	\$175,000.00	\$875,000.00	\$250,000.00	\$62,500.00	\$312,500.00	\$36,166.76	\$31,250.00	\$67,416.76	
j. Proportionality Percent	80.00%	20.00%	100.00%	80.00%	20.00%	100.00%	53.65%	46.35%	100.00%	
15. Certification: I certify to the best of my knowledge and belief that this report is correct and complete for performance of activities for the purpose(s) set forth in the award documents.										
16a. Typed or printed name and title of Authorized Certifying Official: Rebecca Sligg2						16c. Telephone (area code, number, and extension) 555-555-5555				
16b. Signature of Authorized Certifying Official:						16d. Email Address: SLIGP2.gov				
						Date: 10/30/2018				

*** Metrics are reported for the activities completed in that quarter only**



Federal Financial Report (FFR)

[View Burden Statement](#) **Federal Financial Report** (Follow form Instructions) OMB Number: 4040-0014 Expiration Date: 01/31/2019

1. Federal Agency and Organizational Element to Which Report is Submitted U.S. Department of Commerce		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 88-10-S18088	
3. Recipient Organization (Name and complete address including Zip code) Recipient Organization Name: Department of Public Safety Street1: 123 Spring Lane Street2: City: Anywhere County: State: DC: District of Columbia Province: Country: USA: UNITED STATES ZIP / Postal Code: 24567			
4a. DUNS Number 1234567890	4b. EIN 55-1234567	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) N11111	
8. Report Type <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	8. Project/Grant Period From: 03/01/2018 To: 02/29/2020	9. Reporting Period End Date 09/30/2018
10. Transactions (Use lines a-c for single or multiple grant reporting)		Cumulative	
Federal Cash (To report multiple grants, also use FFR attachment):			
a. Cash Receipts		36,166.76	
b. Cash Disbursements		36,166.76	
c. Cash on Hand (line a minus b)		0.00	
(Use lines d-o for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized		250,000.00	
e. Federal share of expenditures		36,166.76	
f. Federal share of unliquidated obligations		0.00	
g. Total Federal share (sum of lines e and f)		36,166.76	
h. Unobligated balance of Federal Funds (line d minus g)		213,833.24	
Recipient Share:			
i. Total recipient share required		62,500.00	
j. Recipient share of expenditures		31,250.00	
k. Remaining recipient share to be provided (line i minus j)		31,250.00	
Program Income:			
l. Total Federal program income earned		0.00	
m. Program Income expended in accordance with the deduction alternative		0.00	
n. Program Income expended in accordance with the addition alternative		0.00	
o. Unexpended program income (line l minus line m or line n)		0.00	

Federal Financial Report (FFR)

11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Fixed	9.37	07/01/2017	06/30/2018	61,641.00	5,775.76	5,775.76
g. Totals:				61,641.00	5,775.76	5,775.76

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

a. Name and Title of Authorized Certifying Official

Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

b. Signature of Authorized Certifying Official

c. Telephone (Area code, number and extension)

d. Email Address

e. Date Report Submitted

14. Agency use only:

Standard Form 425

Reporting Periods

REMINDER: PPRs are due 30 days after the end of each calendar quarter.

Calendar Quarter	PPR Due Date
Q1: January to March	April 30th
Q2: April to June	July 30th
Q3: July to September	October 30th
Q4: October to December	January 30th



Questions?



Thank You!



Appendices: SLIGP 2.0 Resources

SLIGP 2.0 NTIA Points of Contact

Inquiry	Point of Contact
Submission of Required Grant Documents, General Inquiries	<ul style="list-style-type: none"> • SLIGP 2.0 Support Team Email sligp2@ntia.doc.gov
General Feedback, Comments, Concerns and Some State Assignments	<ul style="list-style-type: none"> • Mike Dame, Program Director, 202-482-1181, mdame@ntia.doc.gov
Assistance with Required Grant Documents and/or Day-to-Day Activities	<ul style="list-style-type: none"> • Natalie Romanoff, Federal Program Officer, 202-482-2236, nromanoff@ntia.doc.gov • Yuki Miyamoto, Federal Program Officer, 202-657-9660, ymiyamoto@ntia.doc.gov • Carolyn Dunn, Federal Program Officer, 202-482-4103 cdunn@ntia.doc.gov

***Please cc: sligp2@ntia.doc.gov on all official e-mail communication**



SLIGP 2.0 NIST Points of Contact

Inquiry	Point of Contact
Assistance with Grant Management and/or Compliance	<ul style="list-style-type: none">• Dean Iwasaki, Grants Officer, 301-975-8449 dean.iwasaki@nist.gov• Nuria Martinez, Grants Specialist, 301-975-6215 nuria.martinez@nist.gov• Samantha Wigglesworth, Grants Specialist, 301-975-4166, samantha.wigglesworth@nist.gov• Michelle Liu, Grants Specialist, 301-975-8245, shiouyun.liu@nist.gov

***Please cc: sligp@nist.gov and your assigned SLIGP 2.0 FPO when e-mailing NIST POCs**



SLIGP 2.0 Federal Program Officers

SLIGP 2.0 Federal Program Officer Assignment Legend

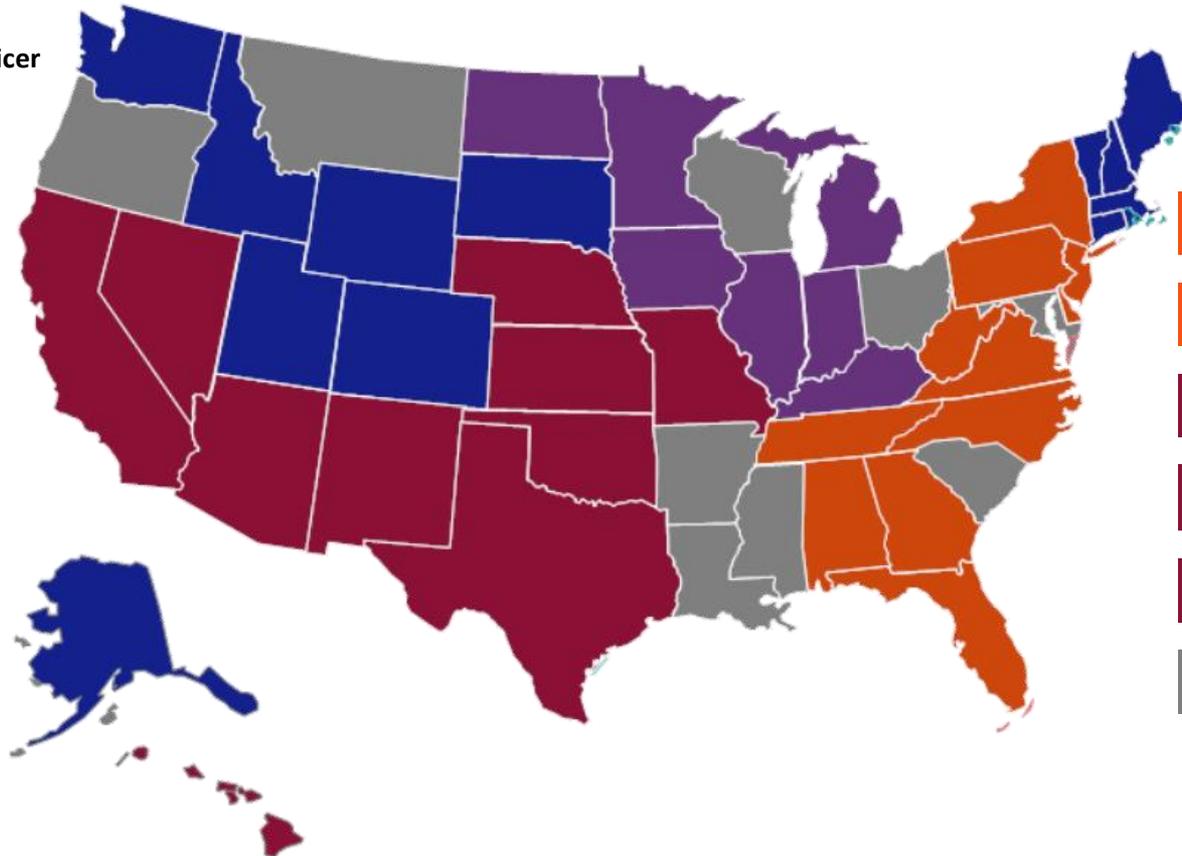
Mike Dame
mdame@ntia.doc.gov
(202) 482-1181

Carolyn Dunn
cdunn@ntia.doc.gov
(202) 482-4103

Yuki Miyamoto
y Miyamoto@ntia.doc.gov
(202) 657-9660

Natalie Romanoff
nromanoff@ntia.doc.gov
(202) 482-2236

State that did not apply for
SLIGP 2.0 grant funding



U.S. Territories

-  Puerto Rico
-  U.S. Virgin Islands
-  American Samoa
-  Commonwealth of the Northern Mariana Islands
-  Guam
-  District of Columbia

SLIGP 2.0 General Information

- SLIGP 2.0 Program Information
 - <https://www.ntia.doc.gov/category/state-and-local-implementation-grant-program-20>
- Notice of Funding Opportunity (NOFO)
 - https://www.ntia.doc.gov/files/ntia/publications/slignp_2.0_nofa_-_final_approved_9-27-2017.pdf
- NOFO FAQs
 - https://www.ntia.doc.gov/files/ntia/publications/updated_slignp_2.0_nofa_faqs_approved_final.pdf
- Match Best Practices and Case Studies
 - https://www.ntia.doc.gov/files/ntia/publications/match_best_practices_all_docs_in_one_final.pdf
- Quarterly SLIGP 2.0 Performance Progress Report Template
 - <https://www.ntia.doc.gov/slignp2/grants-management>
- Sample Quarterly SLIGP 2.0 Performance Progress Report
 - <https://www.ntia.doc.gov/slignp2/grants-management>

Additional Information and References

- Department of Commerce Financial Assistance Standard Terms and Conditions
 - http://www.osec.doc.gov/oam/grants_management/policy/documents/Department%20of%20Commerce%20Standard%20Terms%20&%20Conditions%2031%20March%202017.pdf
- Department of Commerce Grants and Cooperative Agreements Manual
 - http://www.osec.doc.gov/oam/grants_management/policy/documents/Grants%20Manual%20-%20Interim%20Change%201%20-%20Dated%2025%20January%202018.pdf
- Uniform Administrative Requirements, Cost Principles and Audit Requirements – 2 CFR 200
 - <https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-part200.pdf>

Match Contribution - Volunteer Time

- Many recipients plan to use the value of donated time and effort from local jurisdictions:
 - Time spent participating in and contributing to governance meetings
 - Time spent attending and contributing to allowable activities
- 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 benefits and overhead)
 - Time may be valued based on generally accepted national averages:
 - Independent Sector provides national and state values for volunteer time. These rates reflect an average wage for non-management, non-agricultural workers. (www.independentsector.org/volunteer_time)
 - The Bureau of Labor Statistics lists hourly wages by occupation for specialized skills (www.bls.gov/bls/blswage.htm)
 - Documentation will likely include the name of the individual, the date they volunteered, and the number of hours spent on grant activities

Tracking Match Contributions

- Work with your accounting staff to understand the internal systems that will assist your State with documenting match
- Costs and third party in-kind contributions counting towards the cost sharing or matching requirement must be verifiable from the records of recipients and sub-recipient or cost-type contractors
- These records must show how the value assigned to third party in-kind contributions was derived
- Volunteer services should be documented using the same methods that the organization uses to support the allocability of regular personnel costs, to the greatest extent possible
- Match contributions must be entered into your accounting system
- Match contributions must be reported in the SF-425 Federal Financial Report in the quarter in which the contribution is made (e.g., If volunteers donate time in March 2019, the value of this contribution must be reported in the SF-425 for January – March 2019)