How to Meet and Document the SLIGP Match Requirement

FirstNet SPOC Meeting
October 8, 2015
### SLIGP Match Sources Criteria

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Verifiable</td>
<td>from recipients’ records</td>
</tr>
<tr>
<td>Necessary and reasonable</td>
<td>for accomplishment of project or program objectives</td>
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<tr>
<td>Allowable</td>
<td>under the applicable cost principles</td>
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<tr>
<td>Provided in the approved budget</td>
<td></td>
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<tr>
<td>Conforms to provisions stated in the applicable Department Uniform Administrative Requirements (15 CFR 24.24)</td>
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<tr>
<td>Generally, other federal funds (grants) may not be used as match, except as provided by Federal statute</td>
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**SLIGP** State and Local Implementation Grant Program
SLIGP Recipient Match Sources

- Volunteer Time
- Employee Contribution
- Indirect Costs
- Mileage

Four Common Sources of Match for SLIGP Recipients

SLIGP
State and Local Implementation Grant Program
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.

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

SLIGP State and Local Implementation Grant Program
Case Study: Volunteer Time

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

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.
Case Study: Volunteer Time

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.

<table>
<thead>
<tr>
<th>NAME</th>
<th>POSITION/TITLE</th>
<th>IN PERSON</th>
<th>VIA TELECONF</th>
<th>MILEAGE (IF APPLICABLE)</th>
<th>ARE YOU FEDERALLY FUNDED (YES OR NO)</th>
<th>ARE YOU USED AS MATCH ON A FEDERAL GRANT (YES OR NO)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>Police Lt, County 1</td>
<td>Yes</td>
<td>N/A</td>
<td>60 round trip</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Leslie Allen</td>
<td>Fire Chief, County 1</td>
<td>Yes</td>
<td>N/A</td>
<td>N/A</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Carly Lloyd</td>
<td>Police Lt, County 2</td>
<td>Yes</td>
<td>N/A</td>
<td>40 round trip</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
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.

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

Employee Contribution

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

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

SLIGP State and Local Implementation Grant Program
Case Study: Employee Contribution

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.
Case Study: Employee Contribution

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.
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.
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

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.
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.

Sample attendance sheet, with mileage information:
Case Study: Mileage

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

**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.

SLIGP State and Local Implementation Grant Program
Questions?