

In-kind Guidance

For Federal awards, matching and cost-share such as cash and third-party in-kind contributions, must meet all of the following criteria:

- **Must be verifiable.** Matching and cost-share contributions must be verifiable from the non-Federal entity's records.
- **Not counted more than once.** Matching and cost-share contributions must not be included as contributions for any other Federal award.
- **Needed for Project/Program.** Matching and cost-share contributions must be necessary and reasonable for accomplishment of project or program objectives.
- **Must be allowable costs.** Matching and cost-share contributions must be allowable under 2 CFR Part 200 Subpart E —Cost Principles aka the Uniform Guidance.
- **Not from Federal Sources.** Matching and cost-share contributions must not be paid by the Federal government under another Federal award, unless Federal statute authorizes it.
- **Included in approved budget.** Matching and cost-share contributions must be provided for in the approved budget when required by the Federal awarding agency.
- **Conform to § 200.306.** Matching and cost-share contributions must conform to other provisions of § 200.306 Cost sharing or matching as applicable.
- **Services are necessary.** Services furnished by third-party personnel, consultants, and other must be an integral and necessary part of an approved project or program to be included in cost-share/match.

- **Application.** An estimated amount of in-kind use during the Period of Performance must be included.
 - **Value of Volunteer Time for unpaid volunteers.** \$28.89/hr. (subject to change).
 - **Unpaid Volunteer:**
 - i. Strictly on a volunteer basis, not representing an entity.
 - ii. Representing an entity other than their own.
 - iii. Providing services outside their purview.
- Unpaid volunteer examples:**
- i. A fire fighter works for Portland FD and is a volunteer for Falmouth FD. This firefighter volunteers representing Falmouth FD and does not have an on-call or response rate of pay.
 - ii. A retiree volunteers to distribute meals, not representing any entity.
 - iii. A volunteer working outside their purview i.e. they are an EMT volunteering to move equipment.

- **Value of Volunteer Time for paid volunteers.**
 - i. Their employment hourly rate must be used.
 - ii. An hourly rate must be calculated for salary-based volunteers.
 - iii. If a volunteer is paid a specific rate for on-call and/or response services, or to attend meetings, that hourly rate must be utilized.
 - iv. Rate of pay **must** be verifiable by employer. Either keep a spreadsheet of volunteer rate of pay as back up, or attach a sheet from the employer.

Paid volunteer examples:

- i. A fire fighter works for Portland FD and is a volunteer for Falmouth FD. This firefighter volunteers representing Portland FD.
 - ii. A nurse volunteers at a shelter as a nurse, which is within their purview.
 - iii. Anyone representing their own associated entity.
- **Non-Federal Entity (NFE) responsibilities:**

Documentation.

 - i. In-kind costs must be verifiable from the NFE records.
 - ii. NFE must track cost share over the course of the agreement.
 - iii. A spreadsheet must be submitted with each request for reimbursement, which includes current charges and a summary of in kind used to date.
 - iv. Employer rate of pay for all volunteer(s) whether they're a paid volunteer or not.
 - (a) Contact each employer and request the volunteer's rate of pay.
 - (b) Create a spreadsheet reflecting the name and rate of pay.
 - (c) Use spreadsheet as a running document, and add additional volunteers as needed.
 - (d) Spreadsheet must be submitted as in-kind rate of pay back up documentation to the request for reimbursement.
 - (e) The spreadsheet must be updated annually as due diligence for verification.

Or

 - (a) Attach documentation from each volunteer's employer as back up documentation to each request for reimbursement.
 - v. Sign in/out sheet
 - (a) All volunteers must **sign in and out**.
 - (b) Contain begin & end date and name of activity.
 - (c) Remove all federally funded participants.
 - (d) List the begin/end time of activity.
 - (e) Name of volunteer, place of employment, entity they are representing & Travel time.
 - (f) Indicate if volunteer is paid an hourly rate or is unpaid.
 - vi. Agenda
 - vii. Mission based volunteer(s) documentation:
 - (a) Mission name and objective.
 - (b) Volunteer name(s).
 - (c) Time deployed and time signed in/out – must be verifiable.
 - **Travel time is allowable.** Verification of travel time is mandatory for each volunteer i.e. google earth.
 - **Mileage.** Unallowable.

- **PPE Rates.**
 - i. Supplies:

(a) Surgical masks	\$35.30/50 pk.
(b) N95 masks	\$25.73/20 pk.
(c) Cloth masks	\$5.00 ea.
(d) Face shields	\$10.72/ea.
(e) Nitrile gloves	\$16.20/100 pk.
(f) Latex gloves	\$16.27/100 pk.
(g) Shoe covers	\$15.57/100 pk.
(h) Eye protection	\$3.30 ea.
(i) Disposable gowns	\$8.76/ea.
(j) Hand sanitizer	\$40.80/gallon
 - ii. Unallowable:
 - (a.) PPE that was donated from CDC, HHS or NS or from the state as a pass through.
 - iii. Allowable:
 - (a) Donated supplies that have verifiable documentation, which must include date of donation, company, type of supply.
- **Disallowable.** The pass-through agency may disallow costs at any time if the rules and regulations are not met.
- **2 CFR in-kind cost references include, but are not limited to:**
 - i. §200.306 Cost sharing or matching
 - ii. §200.403 Allowable
 - iii. §200.404 Reasonable
 - iv. §200.405 Allocable