

GUIDANCE FOR DOCUMENTING AND CLAIMING IN-KIND EXPENSES

TOWN OFFICIALS

When town officials attend meetings and/or participate in the planning process for your All-Hazards Mitigation Planning effort, you may claim their costs as part of your local match. The date, activity, personnel names, organization, hours worked, salary and benefit costs per hour, travel expenses, office supplies, telephone expense etc **must be recorded on a spreadsheet** that you will submit with your reimbursement request. You may either ask the personnel who are participating what their compensation per hour is or you may use the following average amounts:

Total Benefits & Salary for Chairperson	\$15.00 per hour
Total Benefits & Salary for Supervisors, Trustees, Board Representatives	\$12.50 per hour
Total Benefits & Salary for Clerk	\$10.00 per hour

VOLUNTEERS AND DONATED SERVICES

"Donated services" such as "volunteered time by skilled and unskilled labor" is allowable to meet cost-sharing or matching requirements. The local share or match does not have to be cash and can be met with in-kind services or materials that are allowable costs provided by third parties. An example is an attorney reviewing documents in a property acquisition project. His or her normal cost of professional time donated to the project (based on normal per hour or settlement rate) is allowable.

44 CFR Part 13.24(b)(7)(i) states: "Third party in-kind contributions count towards satisfying a cost sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs." Further, 13.24(b)(7)(iv)(c)(1) states: "Volunteer services. Unpaid services provided to a grantee or subgrantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or subgrantee's organization. If the grantee or subgrantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market."

In claiming costs for volunteer, a "reasonable" rate will need to be established by the subgrantee and approved by the grantee. The subgrantee will need to document the dates and hours worked for each person and identify the activities they performed in support of the grant. In establishing a "reasonable" rate the following will be considered:

1. Rate consistent with those ordinarily paid for similar work in the subgrantee's organization or jurisdiction.
2. If the subgrantee does not have employees performing similar work, the rate will be consistent with those ordinarily paid by other employers for similar work in the area of the jurisdiction.

