**Section 2030.550 Valuation of In-Kind Contributions**

a) Specific procedures for the recipients in placing the value on in-kind contributions from private organizations and individuals are set forth below:

1) Valuation of volunteer services

 Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled labor. Each hour of volunteer service may be claimed as matching share if the service furthers the objectives of the award.

A) Rates for volunteers should be consistent with those regular rates paid for similar work. In cases in which the kinds of skills required for the Department-funded activities are not found in other activities of the provider, rates used should be consistent with those paid for similar work in the labor market in which the provider competes for the kind of services involved.

B) When an employer other than the provider furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (exclusive of overhead cost) provided these services are within the skill for which the employee is normally paid.

2) Valuation of materials

 Contributed materials include office supplies, maintenance supplies, or workshop and classroom supplies. Prices assessed to donated materials included in the matching share must not exceed the cost of the materials to the donor or current market prices (the prices charged in the area for comparable materials at the time in question), whichever is less, at the time they are charged to the project.

3) Valuation of donated equipment, buildings, and land, or use of space

A) The method used for charging matching share for donated equipment, buildings, and land will differ depending upon the purpose of the award as follows:

i) If the purpose of the award is to enable the provider to acquire or use equipment, buildings, or land or otherwise obtain a facility on a full time basis, then the fair market value of the donated property may be claimed as a matching share.

ii) If the purpose of the award is to support activities that require the use of equipment, buildings, or land on a temporary or part-time basis, depreciation or use charges for equipment and buildings may be made; and fair rental charges for land will be approved by the Department when the charge does not exceed 110% of the rental price of comparable property as determined by current offers for property rental in the area.

iii) Land or use of space

 The value of donated land or its usage charge should be established by an independent appraiser (e.g., private realty firm) and certified by the responsible official of the provider.

B) Valuation of other charges

 Recipient may claim the fair market value of other charges incurred specifically for, and in direct relation to, the Department-funded program or services.

b) The following requirements pertain to the provider's supporting records for in-kind contribution from private organizations and individuals.

1) The number of hours of volunteer services must be supported by the same methods used by the provider for its employees.

2) The basis for determining the charges for personal services, material, equipment, buildings and land must be supported by written documentation.