

## **ADF&G HUNTER ACCESS GRANT PROGRAM MATCH GUIDANCE**

The Alaska Department of Fish and Game (ADF&G) Division of Wildlife Conservation (DWC)'s Hunter Access Program (HAP) is funded through the U.S. Fish and Wildlife Service (USFWS) Wildlife Restoration (Pittman-Robertson) Act. The Hunter Access Program will reimburse 75% of the cost of an eligible project and requires 25% non-federal match. Target or archery range projects must be capable of providing 25% match, however there is potential that less match (10%) would be required.

The general guidance provided below is intended to be consistent with statutory requirements, federal Wildlife Restoration funding, ADF&G DWC Hunter Access Program policies, and applicable federal regulations. If you have questions or notice any discrepancies with federal requirements, please contact Hunter Access Program staff for clarification.

1. All contributions, including cash and subrecipient\* or third party in-kind, shall be accepted as part of the project's match when such contributions meet all of the following criteria:
  - Are verifiable from the subrecipient's records;
  - Are not included as contributions for any other federal award;
  - Are necessary and reasonable for accomplishment of proposal objectives;
  - Are allowable under 2 CFR 200 Subpart E – Cost Principles;
  - Are not currently or previously funded by the federal government under another award (e.g., equipment purchased through another federal award may not be used as in-kind match), except where authorized by federal statute to be used for cost sharing or matching requirements of other federal programs;
  - Conform to other relevant provisions of 2 CFR 200;
  - Are included in the approved budget;
  - Take place within the project performance period;
  - Are treated consistently with other costs incurred for the same purpose in like circumstance (e.g., whether the source of funding is federal or nonfederal, whether the work is done in-house or externally);
  - Are not routine operations or services that would be performed with or without Hunter Access Program funding;
  - Are consistent with Hunter Access Program policies and procedures (e.g., administrative costs are not allowable, see the Hunter Access Program *Invoicing Policies and Procedures* document);
  - If in-kind and provided by a third party, are documented on Hunter Access Program match forms or on third party letterhead including the same information, with attachments as applicable; and
  - If in-kind and provided by a cooperator (Co-PI), are documented on Hunter Access Program match forms or with other documentation containing the same information, as applicable.

*\*For the purposes of this document, “subrecipient” refers to any direct recipient of Hunter Access Program funds including federal, state, local governments, and non-*

*profit organizations. "Third party" refers to any organization other than a subrecipient who does not have a financial interest or involvement in Hunter Access Program funds.*

2. The following section describes common types of allowable match and its required documentation.

**Personnel:** The value of individuals providing skilled and unskilled labor that is necessary and reasonable to accomplish the project may be used as match.

***Volunteers:*** Volunteer labor is not paid for by any organization. Rates claimed for volunteer services shall be consistent with those paid for similar work in the subrecipient's organization. In those instances where required skills are not found in the subrecipient's organization, rates shall be consistent with those paid for similar work by people with similar expertise in the labor market in which the subrecipient competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.

In general, three quotes substantiating the rate used should be provided. However, if the volunteer is providing the same services for which they are paid in their normal line of work (whether for the subrecipient or another entity), documentation of their rate of pay alone is acceptable. Volunteer services shall be documented on the HAP Volunteer Match Form (or other documentation that includes the same information).

***Personnel Donated by the Subrecipient:*** If the subrecipient matches the project with a paid employee, the match is considered "cash" and must be documented in the same manner as a reimbursed expense.

***Personnel Donated by a Third Party:*** When an employer other than the subrecipient furnishes labor free of charge to the subrecipient (but pays the employee) for services in the employee's normal line of work, the services shall be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at the third party's federally negotiated indirect cost rate (NICRA), if applicable. Documentation of the employee's rate of pay, fringe benefits, and NICRA documentation (if applicable) must be provided.

**Consumable Supplies:** Donated consumable supplies include expendable items such as field supplies. The value assessed to donated consumable supplies shall be reasonable and shall not exceed the fair market value of like items at the time of their donation to the project. In general, three current quotes for like goods should be provided along with the HAP Third Party Supplies Match Form or the HAP Subrecipient Consumables Match Form, as applicable (or other documentation that includes the same information).

**Non-Consumable Supplies:** Non-consumable supplies have an extended useful life and may include such items as cameras, computer equipment, and tools.

***Non-Consumable Supplies Permanently Donated by a Third Party:*** The value assessed to non-consumable supplies that are permanently donated to the project by a third party (i.e., not returned to the third party owner at the end of the project) shall be reasonable and shall not exceed the fair market value of like items in like condition at

the time of their donation to the project. In general, three current quotes for like goods in like condition should be provided along with the HAP Third Party Supplies Match Form (or other documentation that includes the same information).

***Non-Consumable Supplies Temporarily Donated by a Third Party or Donated by a Subrecipient:*** Non-consumable supplies owned by the subrecipient (i.e., purchased with nonfederal funds prior to the start date of the project) or non-consumable supplies temporarily donated to the project by a third party may be valued at fair third party rental rates, if rental rates are available for like items. In general, three quotes for renting like items should be provided from vendors as near as possible to the location of the project along with the HAP Subrecipient Non-Consumables Match Form or the HAP Third Party Non-Consumables Match Form, as applicable (or other documentation that includes the same information).

**Equipment:** Loaned equipment may be valued at fair third-party rental rates. Equipment is defined as an item that costs \$5,000 or more and has a useful life of more than one year. In general, three quotes for renting like items should be provided from vendors as near as possible to the location of the project along with the HAP Subrecipient Equipment Match Form or the HAP Third Party Equipment Match Form, as applicable (or other documentation that includes the same information).

**Space:** The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality. Documentation must be provided. Office space is not eligible as match.

**Services:** In-kind (non-personnel) services provided by the subrecipient or a third party shall be valued at the usual published rate that entity charges for performing like services. If the entity does not normally charge for similar services, valuation shall be based on actual costs (e.g., personnel, supplies) for performing the services. Documentation of the rate claimed or actual costs, as applicable, must be provided along with the HAP Subrecipient Services Match Form or the HAP Third Party Services Match Form, as applicable (or other documentation that includes the same information). When services consist entirely or primarily of labor, they should typically be valued as personnel costs (see above).

**Indirect:** Subrecipients with approved indirect rates in their direct budget that do not claim the full value of the indirect for reimbursement may claim the difference as match if approved by the Hunter Access Program and USFWS. The HAP Unrecovered Indirect Match Form must be filled out and provided (or other documentation that includes the same information). Subrecipients claiming indirect against match expenses must fill out and provide the HAP Match Budget Indirect Match Form (or other documentation that includes the same information).

- Non-consumable supplies with a current fair market value of  $\leq$  \$250 per item may not be used as match.
- The cumulative value of in-kind non-consumable supply or equipment usage over the life of the project and all previous or subsequent Hunter Access Program-funded projects shall not exceed the fair market value of like items in like condition. If rental

rates are used to value supplies or equipment usage, a quote for the purchase of like items in like condition must be provided to ensure that the value claimed does not exceed the purchase price.

- Rental rates for loaned supplies and equipment shall be appropriate to the period of use (e.g., an item used regularly for two months shall be valued at a monthly rate rather than a weekly or daily rate, if available).
- The subrecipient's equipment and facilities can't be used for match if depreciation or use allowance is included in its indirect cost pool.
- The subrecipient must collect support for cash match contributions to the same level of detail as required for reimbursed expenses. Documentation supporting in-kind rates/values and use, if applicable, must be collected and provided to Hunter Access Program staff with appropriate match forms, or other documentation that includes the same information, at the time that match is claimed. Documentation of match must be readily identifiable as match.
- Match requirements must be met by the time that each invoice is paid (i.e., reimbursement of project expenditures will not occur until the required match has been met). For example, if a subrecipient requests reimbursement for \$10,000 of expenses, the invoice will not be reimbursed until documentation of at least \$2,500 of match expenditures (i.e., 25%) has been provided. Excess match expenditures (specific to the project) will carry forward and be available to match future expenses on the same project.
- Match must be spent within the project performance period concurrently or prior to spending federal funds (i.e., match can't be spent at the end of a project after the majority of federal funds have been spent).
- Significant deviations (within  $\pm 10\%$ ) from budget expenditures described in the final project statement must be approved in advance by Hunter Access Program staff.
- All Hunter Access Program-funded costs, including indirect, must be matched.
- The total match provided must be 25% of the total Hunter Access Program-funded budget (e.g., a project with a federally funded budget of \$75,000 requires a \$25,000 non-federal match for a total project cost of \$100,000). In the event a project does not spend its entire budget, only 25% of reimbursed expenses must be provided as match.



**ADF&G Hunter Access Grant Program**  
**VOLUNTEER MATCH FORM**  
*(Please use one form for each volunteer)*

Rate (including fringe benefits): \_\_\_\_\_

Hours this period: \_\_\_\_\_

Rate valuation (check one):

\_\_\_\_\_ Volunteer's existing rate of pay for performing similar services (attach documentation)

\_\_\_\_\_ Subrecipient's rate of pay for similar services (attach documentation)

\_\_\_\_\_ Rate comparable to wages paid for similar services in the same labor market (attach documentation and explain below)

Describe how the rate was determined, including fringe benefits:

I certify that the above-named volunteer performed the listed activity for the above project during the stated time.

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Printed name and title of subrecipient representative

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Signature and date

**ADF&G Hunter Access Grant Program**  
**\*SUPPLIES\***  
**MATCH DONATION FORM for THIRD PARTIES**  
*(Please use one form for each type of item donated)*

Grant Number: AKW-\_\_\_\_\_ Date of donation: \_\_\_\_\_

Project title: \_\_\_\_\_

Description of the donated item(s):

Description of how the donated item(s) will be used on the project:

Per unit fair market value of a like item in like condition at the time of donation (attach documentation): \$ \_\_\_\_\_

Number of units donated: \_\_\_\_\_ Total value claimed: \$ \_\_\_\_\_

\_\_\_\_\_  
Printed name and title of supplies owner

\_\_\_\_\_  
Signature and date

Describe how the value of the supplies was determined including the names of all third-parties that provided quotes (attach quotes and/or other documentation):

I certify that the above supplies were not purchased with federal funds and were donated for and will be used on the stated project.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Use this form for consumable and non-consumable supplies that are permanently donated to the project by a third party (i.e., not the subrecipient).

**ADF&G Hunter Access Grant Program**  
**\*CONSUMABLE SUPPLIES\***  
**MATCH DONATION FORM for SUBRECIPIENTS**  
*(Please use one form for each type of item donated.)*

Grant Number: AKW-\_\_\_\_\_ Date of donation: \_\_\_\_\_

Project title: \_\_\_\_\_

Description of the donated item(s):

Description of how the donated item(s) will be used on the project:

Per unit fair market value of a like item in like condition at the time of donation (attach documentation): \$ \_\_\_\_\_

Number of units donated: \_\_\_\_\_ Total value claimed: \$ \_\_\_\_\_

Describe how the value of the supplies was determined including the names of all third-parties that provided quotes (attach quotes and/or other documentation):

I certify that the above supplies were not purchased with federal funds and were donated for and will be used on the stated project.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Consumable supplies are supplies that are “used up” with a single use (e.g., laboratory supplies, gas).

**ADF&G Hunter Access Grant Program**  
**\*NON-CONSUMABLES\***  
**MATCH DONATION FORM for SUBRECIPIENTS**  
*(Please use one form for each type of item donated)*

Grant Number: AKW-

Project title: \_\_\_\_\_

Description of the item: \_\_\_\_\_

Description of the item's use on the project:

Description of the period of use (e.g., hours, days, weeks, months) including the dates and hours of use per day, if applicable:

Use rate (e.g., \$800/week): \$ \_\_\_\_\_ Total use this period (e.g., 1 week): \_\_\_\_\_

Total value claimed with this submission: \$ \_\_\_\_\_

Describe how the use rate was determined, including the names of all third-party rental companies that provided quotes and their rental rates (attach quotes and/or other documentation):

I certify that the above item was not purchased with federal funds and was used on the above project for the described services during the stated time.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Non-consumables are supplies that have an extended useful life (i.e., are not "used up" through one or several uses) and cost less than \$5,000 per unit (e.g., cameras, tools, computer equipment).

**ADF&G Hunter Access Grant Program**  
**\*NON-CONSUMABLES\***  
**MATCH DONATION FORM for THIRD PARTIES**  
*(Please use one form for each type of item donated)*

Grant Number: AKW-

Project title: \_\_\_\_\_

Description of item: \_\_\_\_\_

Description of item's use on the project:

Describe the period of use (e.g., hours, days, weeks, months) including the dates and hours of use per day, if applicable:

\_\_\_\_\_  
Printed name and title of supplies owner

\_\_\_\_\_  
Signature and date

Use rate (e.g., \$800/week): \$ \_\_\_\_\_ Total use this period (e.g., 1 week): \_\_\_\_\_

Total value claimed with this submission: \$ \_\_\_\_\_

Describe how the rate was determined, including the names of all third-party rental companies that provided quotes and their rental rates (attach quotes and/or other documentation):

I certify that the above equipment was not purchased with federal funds and was used on the above project for the described services during the stated time.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Non-consumables are supplies that have an extended useful life (i.e., are not "used up" through one or several uses), cost less than \$5,000, and are not permanently donated to the project (e.g., cameras, tools, computer equipment).

**ADF&G Hunter Access Grant Program**  
**\*EQUIPMENT USE\***  
**MATCH DONATION FORM for SUBRECIPIENTS**

Grant Number: AKW-\_\_\_\_\_

Project title: \_\_\_\_\_

Description of equipment: \_\_\_\_\_

Description of equipment use:

Describe the period of equipment use (e.g., hours, days, weeks, months) including the dates and hours of use per day, if applicable:

Use rate (e.g., \$800/week): \$ \_\_\_\_\_ Total use this period (e.g., 1 week): \_\_\_\_\_

Total value claimed with this submission: \$ \_\_\_\_\_

Describe how the use rate was determined, including the names of all third-party rental companies that provided quotes and their rental rates (attach quotes and/or other documentation):

I certify that the above equipment was not purchased with federal funds and was used on the above project for the described services during the stated time.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Equipment is tangible property with an acquisition cost of \$5,000 or more per unit and a useful life of more than one year.

**ADF&G Hunter Access Grant Program**  
**\*EQUIPMENT USE\***  
**MATCH DONATION FORM for THIRD PARTIES**

Grant Number: AKW-\_\_\_\_\_

Project title: \_\_\_\_\_

Description of equipment: \_\_\_\_\_

Description of equipment use:

Describe the period of equipment use (e.g., hours, days, weeks, months) including the dates and hours of use per day, if applicable:

\_\_\_\_\_  
Printed name and title of equipment owner

\_\_\_\_\_  
Signature and date

Use rate (e.g., \$800/week): \$ \_\_\_\_\_ Total use this period (e.g., 1 week): \_\_\_\_\_

Total value claimed with this submission: \$ \_\_\_\_\_

Describe how the use rate was determined, including the names of all third-party rental companies that provided quotes and their rental rates (attach quotes and/or other documentation):

I certify that the above equipment was not purchased with federal funds and was used on the above project for the described services during the stated time.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Equipment is tangible property with an acquisition cost of \$5,000 or more per unit and a useful life of more than one year. When such equipment is loaned to the project, but not permanently donated, only the fair rental value may be claimed.

**ADF&G Hunter Access Grant Program**  
**\*DONATED SERVICES\***  
**MATCH FORM for SUBRECIPIENTS**

Grant Number: AKW-\_\_\_\_\_

Project title: \_\_\_\_\_

Date(s) the services were donated: \_\_\_\_\_

Description of the donated services:

Valuation (check one):

Subrecipient's standard rate for performing similar services (attach documentation):

Rate: \$ \_\_\_\_\_ Units of use this period: \_\_\_\_\_ Total value claimed: \$ \_\_\_\_\_

Actual costs of performing the services (attach documentation of costs and explain below):

Describe the costs involved in performing this service:

I certify that the listed services were donated for the above project during the stated time.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Use this form for non-personnel services provided by the subrecipient for which the subrecipient would normally charge a fee (e.g., surveying services).

**ADF&G Hunter Access Grant Program**  
**\*DONATED SERVICES\***  
**MATCH FORM for THIRD PARTIES**

Grant Number: AKW-\_\_\_\_\_

Project title: \_\_\_\_\_

Entity providing service: \_\_\_\_\_

Description of services performed:

\_\_\_\_\_  
Printed name and title of service provider representative      Signature and date

Valuation (check one):

Entity's standard rate for performing similar services (attach documentation):

Rate: \$ \_\_\_\_\_      Units of use this period: \_\_\_\_\_      Total value claimed: \$ \_\_\_\_\_

Actual costs of performing the service (attach documentation of costs and explain below):

Describe the costs involved in performing this service:

To the best of my knowledge, the above-named entity performed the listed services for the above project during the stated time.

\_\_\_\_\_  
Printed name and title of subrecipient representative      Signature and date

\*Donated services include non-personnel services provided by a third party (i.e., not the subrecipient) for which the subrecipient would normally pay a fee (e.g., excavation or surveying services).

**ADF&G Hunter Access Grant Program  
DIRECT BUDGET UNRECOVERED OR UNDER-RECOVERED  
INDIRECT COSTS MATCH FORM\***

Grant Number: AKW-\_\_\_\_\_

Project title: \_\_\_\_\_

A. Period of expenditures (e.g., 1/1/2025 – 3/31/2025): \_\_\_\_\_

B. Approved indirect rate for the period in question: 0.000% \_\_\_\_\_

C. Indirect rate that was claimed for reimbursement (if any): 0.000% \_\_\_\_\_

D. Unrecovered/under-recovered indirect rate (B minus C): 0.000% \_\_\_\_\_

E. Total direct expenses during this period (lines 1000–5000) eligible for indirect: \_\_\_\_\_

F. Indirect claimed as match (D multiplied by E): \_\_\_\_\_

Attach documentation of the indirect rate and the invoice, billing, ALDER report, or other documentation of the relevant direct expenses.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Indirect costs are calculated using the subrecipient's approved indirect rate multiplied by allowable direct costs (i.e., lines 1000-5000) submitted for reimbursement. Entities that do not claim the full value of their indirect costs for reimbursement may claim them as match if approved by ADF&G Hunter Access Program. This form is for documenting indirect costs charged to the direct (reimbursable) budget as match; if claiming indirect on match expenses, use the Hunter Access Program Match Budget Indirect Match Form.

**ADF&G Hunter Access Grant Program  
MATCH BUDGET INDIRECT COSTS\* FORM**

Grant Number: AKW-

Project title: \_\_\_\_\_

A. Period of expenditures (e.g., 1/1/2025 – 3/31/2025): \_\_\_\_\_

B. Approved indirect rate for the period in question: 0.000%

C. Total match expenses this period eligible for indirect: \_\_\_\_\_

D. Indirect claimed as match (B multiplied by C): \_\_\_\_\_

Attach documentation of the indirect rate and the invoice, billing, ALDER report, or other documentation of the relevant match expenses.

\_\_\_\_\_  
Printed name and title of subrecipient representative

\_\_\_\_\_  
Signature and date

\*Match indirect costs are based on the subrecipient's approved indirect rate multiplied by eligible match expenditures. If claiming unrecovered or under-recovered indirect from the direct budget as match, please use the ADF&G Hunter Access Program Unrecovered Indirect Match Form.