

Girl Scouts of Hawai'i

This is to respond to the Administration for Children and Families' questions about the FY 2010 MOE claimed for the Girl Scouts of Hawai'i. Below, we describe the methodology and the actual costs claimed.

Methodology

45 CFR 92.24 allows a State to claim as a third-party, in-kind contribution the value of donated services. In determining the valuation of volunteer hours, the rule specifies volunteer services would be "valued at rates consistent with those ordinarily paid for similar work" in the organization. But, the rule does not indicate how to determine the value of positions, like Scout leaders, for whom there are no comparable paid positions (all Scout leaders are volunteers). In developing the methodology for counting volunteer hours for MOE, DHS initially asked ACF whether they could use the minimum wage in calculating the value of such volunteers and was informed that this would not be a reasonable methodology. When Hawaii asked what an appropriate methodology would be, we were directed to request the information from Central Office.

DHS then asked Robert Shelbourne and Elaine Richman in OFA how to provide an actual value for the in-kind contribution of these types of general volunteers. Elaine Richman consulted with Gregory Kenyon, Grants Policy Specialist in the Division of Grants Policy, Office of Financial Services. After consultation with OMB, they offered an acceptable method for setting a value for "general" volunteer time that may not be tied to specific jobs or titles, such as students, ad hoc clerical support, and community volunteers. Since 1994, Independent Sector (www.independentsector.org) has developed an annual figure that represents an hourly rate for this sort of volunteer time. It is based on the average hourly wage for nonagricultural worker published in the annual Economic Report of the President. This figure is then increased by 12% to include fringe benefits.

So the methodology used for Girl Scouts of Hawaii volunteer hours in FY 2010 was the following:

Girl Scouts determined the total number of volunteer hours using sign-in sheets for volunteers performing typical paid positions and for general positions, counting the time of each troop leader and a co-leader engaged in Girl Scout meetings and activities. The total number of hours in comparable paid positions was multiplied by the comparable hourly wage and total "general" volunteer hours was multiplied by the Independent Sector value (\$20.85 in FY 2009, the last year available).

Girl Scouts of Hawaii does not include income information on their application, so the University of Hawaii, Center on the Family, used U.S. Census, Current Population Survey micro-data to determine the percentage of families with related children under 18 years of age below 600% of poverty in Hawaii (85.7%). Based on Department of Homeland Security (DHS) immigration studies, expenditures were reduced another 2.7% to exclude undocumented aliens.

Girl Scout of Hawaii Actual Expenditures

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| Direct Program Service Costs = | \$ 1,102,953 |
| Administrative Costs = | \$ 1,444,343 |
| 209,584 volunteer hours x varied hourly wage = | \$ 4,211,814 |
| Total Program Expenditures = | \$ 6,759,110 |
| Adjusted for undocumented aliens = | \$ 6,567,614 |
| Expenditures claimed for families below 600% of poverty = | \$ 5,636,158 |