

Products Made or Grown In-house

This document provides additional guidance for organizations that grow or make products, such as plants and trees, they use in RCO-funded projects.

Reimbursable Costs

To be reimbursed for costs associated with the nurture and growth of trees and plants or the production of other in-house products, you must document the actual costs and use a reasonable method for calculating a 'per item' cost. These costs then will be allowed for reimbursement. Documentation must be maintained in accordance with the record retention policy in *Manual 8, Reimbursements*.

Non-reimbursable Costs

If you can't document the costs as described above, you may determine the cost of the in-house products by using the fair market value. Fair market value must be shown as a cost 'per item.' This cost then may be used only as match on the project and is reported as a non-reimbursable amount. You cannot report them as a donation because an organization cannot donate to itself.

Synopsis

Report in-house grown or made product as:

1. Reimbursable Cost: When a 'per item' cost is determined based on identifiable costs related to the production of a product.
2. Non-reimbursable: When a 'per item' fair market value cost of a product is determined.

More Information

Contact your outdoor grants manager or e-mail your questions to billing@rco.wa.gov.