

Non-federal Grant Match

Section 319(h) grant awards require a non-federal match/local contribution. The contribution is calculated by the formula: **“Federal Amount x 2/3 = Non-federal Grant Match Amount”**. Non-federal match sources and amounts must be itemized in the budget section of the Section 319 workplan. All cooperators are also expected to provide the agreed upon non-federal match as indicated in the ADEM cooperative agreement.

The non-federal share of the entire Section 319 grant must be at least 40% (CWA Section 319(h) (12); 40 CFR 35:265).

Cooperators are encouraged to capture and report all non-federal match.

- Funds obtained from federal sources cannot be used as Section 319 non-federal match. No part of a contribution that was acquired with federal funds is allowable.
- Local contributions may be applied as match only when directly related to or expended for implementation of an approved workplan.
- Local contributions used as match for other grants cannot be applied as Section 319 match.
- Allowable non-federal match contributions may be derived from staff/volunteer time, fringe benefits, equipment, supplies, office space, rentals, other direct payment of expenses, or indirect costs.
- Donated supplies will be valued at the fair local market value at the time of the donation.
- If workplan objectives will use donated equipment or buildings and approval is given by ADEM/EPA, the fair market rental value of the equipment and/or building may be claimed as non-federal in-kind grant match. To count towards match, it will be necessary to establish the fair market value of the equipment or building (or space in the building) at the time of donation. The fair market value will be set by an independent appraiser and that rate certified by the cooperator and approved by ADEM and/or EPA.
- Vehicle rental costs associated with the necessary transport of stakeholders during project field days or tours may be an allowable Section 319 cost, or if paid by the cooperator, may be captured as part of the cooperators non-federal match.
- Section 319 funds will not be expended to purchase real estate, nor for easements/right-of-way property, nor to acquire ownership of vehicles (automobiles, trucks, bus, vans, etc.).
- Cooperators may choose to forfeit part of their indirect match costs and apply it as non-federal grant match.
- Students and teachers: Students in a third-grade class cannot be counted as Section 319 non-federal match just because they attended a water festival or viewed a presentation about nonpoint source issues. However, if the students perform activities or work required by or in support of a Section 319 funded project, the student’s time may be counted as in-kind non-federal match. If the student’s involvement is solely in a learning capacity, he/she is not providing a service but is a beneficiary of the project, and his/her time is therefore not allowable as non-federal match. Likewise, if a teacher is performing activities or work required by or in support of a Section 319 funded project, whether in or outside the classroom, those services may be counted as in-kind non-federal match.
- Value of media: To calculate the in-kind value of positive press coverage, ask the newspaper what their advertising rates are per square inch, and then calculate the area of the piece to generate an estimated value. For news/radio airtime, calculate the value by time.

Tips for Acquiring Match

- The best strategy to acquire cash match is to seek specific grants and donations that are designated for that purpose. Donors and repeat funders will sometimes give a provisional designation to a gift, allocating it to be used to leverage additional funds. These donors or funders want to match grants because it leverages their own contributions. Such funders may be corporations, foundations, or local, tribal, or state governments.
- Cash match might also be acquired in the form of non-federal governmental contracts (city, county, state, or tribal). The cooperator is wise to seek specific funding where those funds will be expended for the purpose of achieving the grant goals.
- To acquire in-kind match, one good strategy is to select the right partners in advance of obtaining federal funding. Potential partners that can provide in-kind match are universities, corporate or business partners, non-profit partners, other tribal or governmental departments, community partners, or even individuals.
- Project related training events can be used toward obtaining in-kind match. When volunteers from a local school or consultants from a non-profit agency lead a training event, their time, the expenses incurred traveling to and from the event, and the time and travel expenses for those attending the event may be included as match. If the training takes place in a donated office or large meeting space, the market value of renting that space may also be counted.
- Every item that is documented for the purpose of in-kind must have a defensible method for assigning a fair market value. The best method to value a volunteer's time who is contributing their professional expertise to a project is to use the published range for that position within that person's organization, or rates consistent with those ordinarily paid by other employees for similar work in the same labor market. Fringe benefits and other costs associated with salary may be included in the valuation. Donated travel expenses such as airline tickets or bus fares should be recorded at receipt value. To estimate mileage for traveling on the road, refer to the U. S. General Services Administration's travel resources website at www.gsa.gov to obtain federally recommended per diem and mileage travel rates.
- Although it is not required to over-match, exceeding the minimum 40% non-federal match requirement is highly encouraged. Nonfederal "over-match" from multiple sources validates broad-scale interests and cooperation among many and varied project partners. Going over the level of required match is easy to do with a good system for capturing in-kind, but please remember whatever you report is subject to audit.

In summary, the tables below indicate some of the items allowed (Table 1) and not allowed (Table 2) for match.

Table 1

EXAMPLE IN-KIND MATCH SERVICES Adapted from the Ohio Environmental Protection Agency, Division of Surface Water Nonpoint Source Program.	
✓ Personnel/Staff Salaries	✓ Structural Designs
✓ Professional Fees	✓ Outreach Products & Events
✓ Labor	✓ Media Buys & Production
✓ Supplies & Materials	✓ Surveys
✓ Equipment (Leases or Purchases)	✓ Publications
✓ Office/Meeting Space Rent	✓ Audits & Appraisals
✓ Office Utilities	✓ Indirect Charges
✓ Volunteer Hours	✓ Public Land Conservation
✓ Fringe benefits are also eligible as match for personnel time donations from the sponsoring organization and other project partners.	

Table 2

EXAMPLE LIMITATIONS Adapted from the Ohio Environmental Protection Agency, Division of Surface Water Nonpoint Source Program.
<p>❓ Local match contributions must be from non-federal sources. This means that contributions cannot include:</p> <ul style="list-style-type: none"> ❓ Cash from any federal funding sources ❓ Cash or in-kind goods/services/efforts that will be reimbursed with federal dollars ❓ Cash or in-kind goods/services/efforts used as cost-share for another federal grant ❓ In-kind goods/services/efforts provided by federal employees or a federal organization
❓ Expenditures that are either required or anticipated to be required under an NPDES permit or enforcement order cannot be used as local match.
❓ Match cannot be contributed until the start date of the fully-executed cooperative agreement.
❓ The same cash or in-kind services/goods cannot be applied to more than one Section 319 project.