

## Match contributions for §319 (FAQs)

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**What is match?** Match is a resource commitment, beyond the §319 grant amount, made by the sub-grantee and/or other local agencies to help implement the project as part of the grant agreement between WVDEP and the grant sponsor.

**How much match is required?** A minimum 40 percent (of total project cost) non-federal match is required for all §319 projects. Additional match, beyond the minimum 40 percent, is encouraged but not required.

**What can be used as match?** Match can include the value of contributed project specific salary/labor, materials, equipment, office and/or meeting space, surveys, appraisals and/or easements. Match contributions may be in the form of cash or in-kind services.

**Cash match:** Cash that is contributed specifically to cover the actual costs of the §319 project.

**In-kind match:** Direct contributions to §319 project implementations in the form of effort or goods, with dollar value specified. These amounts must be:

- Verifiable (see section below regarding tracking local match commitments).
- Directly necessary for proper and efficient accomplishments of project objectives.
- From non-federal sources.
- Allowable/eligible as if they were directly charged to the federal grant funds under the applicable cost principles (see OMB circulars A-21, A-27 and A-122).

<https://www.whitehouse.gov/omb/information-for-agencies/circulars>

**What are the limitations on match?**

- Match contributions must be from non-federal sources. This means, local match contributions cannot include cash from any federal funding sources or that will be reimbursed with federal dollars, cash or in-kind match that is used as cost-share with other federal funds, and/or in-kind goods/services/effort provided by federal employees or a federal organization.
- Expenditures which are either required, or anticipated to be required, under a permit or enforcement order cannot be used as local match.
- Fringe benefits for personnel are only eligible as match for the local grant sponsoring organization (versus fringe benefits associated with personnel time donations from other project partners).
- Match cannot be contributed until the starting date of the work plan schedule outlined in the §319 grant agreement.
- The same cash, effort and/or goods cannot be used to match more than one project.

**How do I track match contributions?** In-kind or cash match must be fully documented to be consistent with the work plan outlined in the grant agreement. Specifically:

- The match contributions must be entered the sub-grantee accounting records and be auditable from those records (i.e., type, quantity, and value of contribution, date of contribution, signature of contributor/partner organization).
- When recording in-kind match, accounting records must show how the value placed on the match was derived (i.e., number of hours of volunteer time contributed at what rate; hours of personnel time donated at what rate, meeting space, etc.).
- Donated services must be documented and to the extent feasible, using the same methods used by the sub-grantee organization for its employees.

**How do I calculate the value of in-kind match?** The in-kind match value must not exceed fair market cost or rental rates.

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### Donated Services

Unpaid volunteer time/services donated to the project by individuals must be valued at rates consistent with those ordinarily paid for similar work/services in the sub-grantee organization. For example, when documenting donated personnel time as match, use the amount you would pay the person to do the job for which they are volunteering (versus the value of the job they may be paid to do for their own organization, when not volunteering for the project). If the sub-grantee organization does not have employees performing similar work, the value of donated personnel time must be consistent with those ordinarily paid by other employers for similar work in the same labor market.

### Donated supplies

The contribution must be valued at the market value of the supplies at the time of donation.

### Donated equipment or space in a building

The contribution must be valued at the fair market rental rate of the equipment or space.

### Personnel time paid for by partner organizations

When an employer, other than the sub-grantee, furnishes free of charge to the project, the services of an employee in the normal line of work, the services will be valued at the regular rate of pay, exclusive of the fringe benefits and overhead costs.

Match tracking: <http://www.dep.wv.gov/WWE/Programs/nonptsource/Documents/Matchtracking.xls>  
(An example spreadsheet that can be modified for your situation)

### **For more information**

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[http://www.dep.wv.gov/WWE/getinvolved/WSA\\_Support/Pages/BC.aspx](http://www.dep.wv.gov/WWE/getinvolved/WSA_Support/Pages/BC.aspx).

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