

Alaska Sustainable Salmon Fund
NON-FEDERAL MATCH GUIDANCE
9/08

POLICY

Effective with receipt of the FFY 08 Pacific Coastal Salmon Recovery Fund grant award, a 33% non-federal match is required as per Congressional direction for all Alaska Sustainable Salmon Fund (AKSSF) projects. The guidance provided below is consistent with statutory requirements, the PCSRF grant award, and requirements of the Office of Management and Budget (OMB) circulars governing the PCSRF grant award.

GUIDANCE

1. All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria.
 - A. Are verifiable from the recipient's records.
 - B. Are not included as contributions for any other federally-assisted project or program.
 - C. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
 - D. Are allowable under the applicable cost principles.
 - E. Are not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching.
 - F. Are provided for in the approved budget when required by the awarding agency.
 - G. Conform to other provisions of OMB Circular A-87, as applicable.
 - H. All third-party match (match not provided by the contracting entity) must be documented on letterhead by the third-party.
2. Values for recipient contributions of services shall be established in accordance with the applicable cost principles in OMB Circular A-87.
3. Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for volunteer services shall be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not found in the recipient organization, rates shall be consistent with those paid for similar work in the labor market in which the recipient 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.
4. When an employer other than the recipient furnishes the services of an employee, these services shall be valued at the regular rate of pay for the work being performed (plus an amount of fringe benefits that are reasonable, allowable, and allocable, but exclusive of overhead costs).

5. Donated supplies may include such items as expendable equipment, office supplies, laboratory supplies or workshop and classroom supplies. Value assessed to donated supplies included in the cost sharing or matching share shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.
6. 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.
7. The value of loaned equipment shall not exceed its fair rental value.
8. The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties.
 - 1) Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees.
 - 2) The basis for determining the valuation for personal service, material, equipment, buildings and land shall be documented.

PROCEDURE

Match to be provided will be included in the project proposal and statement of work in a budget table and supporting narrative separate from the project costs.

Match to be provided by entities other than the project proposers will be documented by a letter from the matching entity containing the amount and type of match support at the time of proposal submission.

Each submission for project reimbursement will provide documentation, separate from the project invoice, for the match provided in support of the request for reimbursement amount.