

Alaska Sustainable Salmon Fund  
**MATCH GUIDANCE**  
4/18

Beginning in FFY08, PCSRF grant awards have required nonfederal match per congressional direction and AKSSF requires all subawards to provide a 35% match to meet this requirement. The general guidance provided below is intended to be consistent with statutory requirements, the PCSRF grant award, AKSSF policies, and federal regulations. If you notice any discrepancies with federal requirements, please contact AKSSF staff for additional guidance.

1. All contributions, including cash and subawardee\* or third party in-kind, shall be accepted as part of the project's match when such contributions meet all of the following criteria:
  - Are verifiable from the subawardee's records
  - Are not included as contributions for any other federal award
  - Are necessary and reasonable for accomplishment of project or program objectives
  - Are allowable per 2 CFR 200 Subpart E
  - Are not currently or previously funded by the federal government under another award (e.g., a boat or supplies purchased through another federal award may not be used as in-kind match), except where authorized by federal statute to be used for cost sharing or matching
  - Conform to other relevant provisions of 2 CFR 200
  - Take place within the project period
  - Are treated consistently with other costs incurred for the same purpose in like circumstance (e.g., whether the source of funding is federal or nonfederal, whether the work is done in-house or externally)
  - Are not routine operations or services that would be performed with or without the AKSSF project
  - Are consistent with AKSSF policies and procedures (e.g., administrative costs are not allowable, see <http://www.adfg.alaska.gov/index.cfm?adfg=akssf.policies>)
  - If in-kind and provided by a third party, are documented on AKSSF match forms or on third party letterhead including the same information, with attachments as applicable
  - If in-kind and provided by a cooperator, are documented on AKSSF match forms or with other documentation containing the same information, as applicable

*\*For the purposes of this document, “subawardee” refers to any direct recipient of AKSSF funds including federal, state, and local governments, non-profit organizations, for-profit organizations, and educational institutions. “Third party” refers to any organization other than a subawardee.*

2. The following section describes common types of allowable match and its required documentation.

**Personnel:** The value of individuals providing skilled and unskilled labor that is an integral and necessary part of the project may be used as match.

***Volunteers:*** Volunteer labor is not paid for by any organization. Rates claimed for volunteer services shall be consistent with those paid for similar work in the subawardee's organization. In those instances in which the required skills are not found in the subawardee's organization, rates shall be consistent with those paid for similar work by people with similar expertise in the labor market in which the subawardee 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.

In general, three quotes substantiating the rate used should be provided. However, if the volunteer is providing the same services for which they are paid in their normal line of work (whether for the subawardee or another entity), documentation of their rate of pay alone is acceptable. Volunteer services shall be documented on the AKSSF Volunteer Match Form (or other documentation that includes the same information).

***Personnel Donated by the Subrecipient:*** If the subawardee matches the project with a paid employee, the match is considered "cash" and must be documented in the same manner as a reimbursed expense.

***Personnel Donated by a Third Party:*** When an employer other than the subawardee furnishes labor free of charge to the subawardee (but pays the employee) for services in the employee's normal line of work, the services shall be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at the third party's federally negotiated indirect cost rate (NICRA), if applicable. Documentation of the employee's rate of pay, fringe benefits, and NICRA documentation (if applicable) must be provided along with the AKSSF Donated Personnel Match Form (or other documentation that includes the same information).

***Consumable Supplies:*** Donated consumable supplies include expendable items such as laboratory or field supplies. The value assessed to donated consumable supplies shall be reasonable and shall not exceed the fair market value of like items at the time of their donation to the project. In general, three current quotes for like goods should be provided along with the AKSSF Third Party Supplies Match Form or the AKSSF Subrecipient Consumables Match Form, as applicable (or other documentation that includes the same information).

***Non-Consumable Supplies:*** Non-consumable supplies have an extended useful life and may include such items as cameras, computer equipment, and tools.

***Non-Consumable Supplies Permanently Donated by a Third Party:*** The value assessed to non-consumable supplies that are permanently donated to the project by a third party (i.e., not returned to the third party owner at the end of the project) shall be reasonable and shall not exceed the fair market value of like items in like condition at the time of their donation to the project. In general, three current quotes for like goods in like condition should be provided along with the AKSSF Third Party Supplies Match Form (or other documentation that includes the same information).

***Non-Consumable Supplies Temporarily Donated by a Third Party or Donated by a Subawardee:*** Non-consumable supplies owned by the subawardee (i.e., purchased with nonfederal funds prior to the start date of the project) or non-consumable supplies temporarily donated to the project by a third party may be valued at fair third party rental rates, if rental rates are available for like items. In general, three quotes for renting like items should be provided from vendors as near as possible to the location of the project along with the AKSSF Subrecipient Non-Consumables Match Form or the AKSSF Third Party Non-Consumables Match Form, as applicable (or other documentation that includes the same information).

**Equipment:** Loaned equipment may be valued at fair third party rental rates. Equipment is defined as an item that costs \$5,000 or more and has a useful life of more than a year. In general, three quotes for renting like items should be provided from vendors as near as possible to the location of the project along with the AKSSF Subrecipient Equipment Match Form or the AKSSF Third Party Equipment Match Form, as applicable (or other documentation that includes the same information).

**Space:** 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. Documentation must be provided. Office space is not eligible as match.

**Services:** In-kind (non-personnel) services provided by the subawardee or a third party shall be valued at the usual published rate that entity charges for performing like services (e.g., \$3.60/sample for DNA sequencing). If the entity offers differential pricing based on the volume or quantity of samples, valuation shall be consistent with usual rates charged by the entity for performing a similar volume/quantity of services. If the entity does not normally charge for similar services, valuation shall be based on actual costs (e.g., personnel, supplies) for performing the services. Documentation of the rate claimed or actual costs, as applicable, must be provided along with the AKSSF Subrecipient Services Match Form or the AKSSF Third Party Services Match Form, as applicable (or other documentation that includes the same information). When services consist entirely or primarily of labor, they should typically be valued as personnel costs (see above).

**Indirect:** Subawardees with approved indirect rates in their direct budget that do not claim the full value of the indirect for reimbursement may claim the difference as match if approved by AKSSF. The AKSSF Unrecovered Indirect Match Form must be filled out and provided (or other documentation that includes the same information). Subawardees claiming indirect against match expenses must fill out and provide the AKSSF Match Budget Indirect Match Form (or other documentation that includes the same information).

3. Non-consumable supplies with a current fair market value of  $\leq$  \$250 per item may not be used as match.

4. It is unusual for contractors (i.e., an entity paid for services in the contractual line of an AKSSF budget) to provide match. The value of in-kind contributions from third party match providers that are also contractors for a subawardee will receive extra scrutiny.
5. The cumulative value of in-kind non-consumable supply or equipment usage over the life of the project and all previous or subsequent AKSSF-funded projects shall not exceed the fair market value of like items in like condition. If rental rates are used to value supplies or equipment usage, a quote for the purchase of like items in like condition must be provided to ensure that the value claimed does not exceed the purchase price.
6. Rental rates for loaned supplies and equipment shall be appropriate to the period of use (e.g., an item used regularly for two months shall be valued at a monthly rate rather than a weekly or daily rate, if available).
7. The subawardee's equipment and facilities can't be used for match if depreciation or use allowance is included in its indirect cost pool.
8. The subawardee must collect support for cash match contributions to the same level of detail as required for reimbursed expenses. Documentation supporting in-kind rates/values and use, if applicable, must be collected and provided to AKSSF with AKSSF match forms, or other documentation that includes the same information, at the time that match is claimed. Documentation of match must be readily identifiable as match.
9. Match requirements must be met by the time that each invoice is paid (i.e., reimbursement of project expenditures will not occur until the required match has been met). For example, if a subawardee requests reimbursement for \$10,000 of expenses, the invoice will not be reimbursed until documentation of at least \$3,500 of match expenditures (i.e., 35%) has been provided. Excess match expenditures (specific to the project) will carry forward and be available to match future expenses on the same project.
10. For projects with multiple subawardees, match will be tracked at the project level (i.e., not tracked or credited to individual subawardees). Thus, all subawardees are collectively responsible for ensuring that match requirements are met. For example, if one cooperator is slated to provide the entire match for the project but has not yet submitted acceptable match documentation to AKSSF, no subawardee will be reimbursed. In the event that AKSSF is reviewing multiple invoices for which match is sufficient to pay some but not all, invoices shall be paid in the order in which they are deemed acceptable by AKSSF.
11. Match should be accrued within the project period concurrently or prior to direct expenses (i.e., match should not be accrued at the end of a project after the majority of direct expenses have taken place).
12. Significant deviations from match expenditures described in the statement of work must be approved in advance by AKSSF.
13. All AKSSF funded costs, including indirect, must be matched.

14. The total match provided must be at least 35% of the total AKSSF-funded budget (e.g., a project with a total AKSSF-funded budget of \$100,000 requires a \$35,000 match for a total project cost of \$135,000). In the event that a project does not spend its entire budget, only 35% of reimbursed expenses must be provided as match.