

HOW TO PROVIDE SECTION 319 NON-FEDERAL MATCH

“Matching” and “in-kind” contributions refer to that portion of the total project costs **not** borne by the sponsor. Match funds may be **cash** or **in-kind services**, must be allowable costs under Section 319 and from non-federal sources. The contributions must be provided during the term of the project and should directly benefit the project. The match must be fully documented/verifiable from your records. You must identify the agency/organization(s) providing match and amounts. You must show calculations of how you arrived at the value placed on your in-kind contributions. **Match contributions acquired with Federal funds are not allowable.** An in-kind/match form is available upon request. Here are some examples of eligible match:

1. **CASH** (must track through your accounting system)
2. **IN-KIND CONTRIBUTIONS** (non-cash contributions)

PERSONNEL/STAFF TIME (e.g., fringe benefit, student salaries)

VOLUNTEER TIME **EXIT DHEC**

PROFESSIONAL SERVICES (free of charge or reduced rates)

SUPPLIES (e.g., paper, pens/pencils, etc.)

EQUIPMENT (tangible, nonexpendable & having a useful life of more than one year and an acquisition cost of \$1,000 or more per unit)

LOANED EQUIPMENT

OFFICE SPACE/MEETING SPACE

ON-THE-GROUND MATERIALS (BMPs installed)

OTHER GOODS

TRAVEL EXPENSES (e.g., travel, meals, lodging, car/boat, gasoline, etc.)

COMMUNICATIONS COSTS (e.g., telephone, internet, etc.)

PRINTING/COPYING

ADVERTISING (e.g., mailings, TV, radio, etc.)

WAIVER OF INDIRECT CHARGES