



National Association of Conservation Districts

NACD Technical Assistance In-Kind and/or Cash Match Contributions Reference Guide

The National Association of Conservation Districts has engaged in grant agreements with the U.S Department of Agriculture that require in-kind (noncash) or cash match contributions. As such, subgrantees under these agreements are required to provide a percentage of in-kind and/or cash match contributions based on their grant agreement. Below are definitions, examples, and resources for in-kind and cash match contributions.

In-Kind Match

In-kind match contributions are the value of allowable noncash contributions which will directly benefit a project. Those contributions should be provided by non-Federal sources. Some examples of in-kind contributions are:

- The value of services which are donated by a person or organization to a project (the person is not compensated with project funds but is donating his/her/their time to work on the project).
- Rental of space (office or conference) use costs are allowable if needed to conduct the project if they are normally charged to all projects and are not included as part of an indirect cost rate base.

Grant related in-kind match examples:

- State Association Executive Director (ED) provides time for a two (2) full day training series on CSP. The State Association ED is paid \$50 per hour (actual rate does not have to be disclosed by the ED, so an average can be used). The grant will not reimburse the ED for the time but rather capture the time as in-kind match. The total in-kind match would be 2 days at 8 hours per day at \$50 per hour = \$800 of in-kind match. *Their travel expenses to and from the training location can also be considered in-kind match if no reimbursement is provided. *
- Billy Bob is the new Technician for the NACD Technical Assistance Grant covering both EQIP and COTA. Washington SWCD, the grantee, has provided an office space, free of charge to the grant, for Billy to utilize. The grantee can capture this office space as in-kind match. In this case, the Washington SWCD will determine the cost per square foot of the office space per month and multiply that by the amount of months Billy will occupy the office. Recognition of this in-kind will be split based on the use of Billy's time between EQIP and COTA. *An average cost per square foot of the office space can be used. *

Cash Match

Cash contributions are allowable costs which have been received or incurred by the grantee or subgrantee to meet grant objectives. The organization can consider cash contribution as revenue received by a non-Federal source or the organization utilizes their own resources to be used to cover allowable costs incurred by the grantee or subgrantee. Some examples of cash contributions are:

- The grantee's cost to pay a part of the salary of grantee employees for their efforts under a project.
- The grantee's cost to purchase supply items to be used under a project.



National Association of Conservation Districts

- A partner such as a state conservation agency may contribute cash to be used for salaries, expenses, or related project costs.

Grant related cash match example:

- The State Association of Conservation Districts has an endowment fund that provides grant opportunities for conservation districts to implement conservation practices for agricultural producers. The grant amounts range from \$25,000-\$50,000. The Washington SWCD has been awarded the NACD Technical Assistance grant with the focus on the Environmental Quality Incentive Program (EQIP) in the amount of \$40,000. Both the NACD EQIP grant awarded to the Washington SWCD and the grant opportunity from The State Association have very similar project objectives. The Washington SWCD plans to apply to the grant opportunity from The State Association in the amount of \$40,000. If awarded, the Washington SWCD plans to use the funds to further implementation of conservation practices for agricultural producers in their conservation district. This could be used as a \$40,000 cash match.

Restrictions

In-kind and/or cash match contributions can only be used to meet the requirement of one (1) grant at a time. Double accounting to meet the needs of two grants is prohibited.

Match Documentation

Both in-kind and cash match contributions should be documented appropriately within the bookkeeping system of the organization and/or properly recorded in a formatted spreadsheet. Request for match documentation can be requested by the grantor at any point in time.

Additional resources:

https://www.nrcs.usda.gov/wps/PA_NRCSConsumption/download?cid=nrcseprd1316643&ext=pdf

https://www.nicwa.org/wp-content/uploads/2016/11/2012_GrantMatch_FactSheet.pdf

<https://www.law.cornell.edu/cfr/text/20/645.300>