

## Potential Sources of Cost-Share (formerly known as Match or Non-Federal Share (NFS))

As you know, the Native American Programs Act, which authorizes the Administration for Native Americans, requires that applicants/recipients provide 20 percent of the total approved costs of the project. The list below contains potential sources of cost-share to consider when developing or revising a project budget. This is not a complete list as sources will vary based on the type of grant and what your project is trying to accomplish. Your regional Training and Technical Assistance Center is happy to work with you to find other sources for cost-share. Keep in mind that cost-share funds must be spent on implementation of the project activities and be allowable under the federal Cost Principles described in [45 CFR Part 75](#).

Please note that you must check the source of funding (other Federal grant, tribal/organization general operating funds, indirect cost pool) to determine if using them as cost-share is allowed by the source and the funding agency you need it for. A cost that is not allowable under the cost principles for federal funds is not allowable as cost-share.

Many common project expenses can be covered by in-kind donations or outside funding, contributing toward your ANA grant's cost-share requirement. When valuing goods or services the amount must be at fair market value for your location and you must have documentation to support the amount. Examples of cost-share are:

- Salaries and appropriate portion of fringe benefits - depending on the source of the funds paying the salary.
- Travel funds for an approved project trip
- Local travel
- Supplies or Equipment needed for project implementation – leased or purchased.
- Reduced fees or free professional services for the project
- Volunteer hours – Hourly rate of volunteer time is published by the Independent Sector, <https://independentsector.org/resource/value-of-volunteer-time>. Rates vary by state and year. The rate should be based on the type of work completed by the volunteer and not on their qualifications. For example, if a nurse offers to be a cook for an event, then the volunteer rate is based on the rate for a cook.
- Tangible contributions or donations by project partners/community partners.
- Use of organizational resources not included as part of indirect costs and used directly on the project (office space, utilities, training rooms, acreage, organization accounting/human resource services, Executive Director and Governing Board's time, vehicles).
- Indirect Cost if you have an indirect cost agreement (not recommended).
- Tribal/Organization general operating funds

- AmeriCorps or VISTA members who are working on the project. You can use the difference between the members stipend and what you would have to pay a staff person to perform the same job responsibilities.

The following are examples of allowable sources of cost-share provided they are not already allocated and align with the project:

- Indian Self-Determination and Education Assistance Act (93-638)
- Indian Employment, Training, and Related Services Demonstration Act of 1992 (477 Program)
- Native American Housing Assistance and Self-Determination Reauthorization Act of 2008 (IHBG, ICDBG, CDBG)
- Indian Environmental General Assistance Program (GAP)
- Philanthropic funds - Local, Regional and National
- State grant funds (must ensure they are not federally identified funds)

Also be aware that the following legislative mandates apply to the following funding opportunities:

- Social and Economic Development Strategies (SEDS & SEDS-AK) – does not allow Federal funding to be used as cost-share with exceptions. Please see Title 42 Chapter 34 §2991b(b).
- Native Languages (PM & EMI) – does not allow Federal funding to be used as cost-share unless they meet the criteria specified in the Native American Programs Act Title 42 Chapter 34 §2991b-3(e)(1).
- Environmental Regulatory Enhancement (ERE) – allows Federal agency funds to be used as cost-share if it is an allowable source of the cost-share according to the source funding agency per Title 42 Chapter 34 §2991b(d)(2).

Cost-sharing requirements (including in-kind contributions) can be waived under grants made to the governments of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands, pursuant to [48 U.S.C. 1469a\(d\)](#).

It is important to spend time brainstorming cost savings. You may find some unique ways to meet the cost-share for your budget. Think about the assets that exist in your organization/community. Are there any that could support the project that you may be overlooking? Included below are some examples of types of cost-share or matching funds that would be allowable.

### **Social and Economic Development Strategies (SEDS or SEDS-AK)**

1. A project gathering traditional food recipes for a cookbook didn't have a test kitchen, so they used the value of renting the regional visitor center's commercial kitchen for testing recipes as in-kind cost-sharing.
2. A community farming project used a local chicken farm's manure. They were able to donate tons of fertilizer to the project and count the fair market value as in-kind cost-sharing.
3. A business incubator that launches artisans' various crafting enterprises makes use of their partner to gain three booths in their nationally renowned, juried Native Arts Market. Each booth is sold for \$2000, and the partner provided a letter indicating that they would donate the total cost for the value of the booth space.
4. A business development organization (BDO) had a project to assist 5 community business startups by providing them with training, coaching and business space. A regional agency offers business development trainings for entrepreneurs. The agency agreed to provide 5 seats with required materials at their trainings without cost to the BDO or participants. An invoice from the agency for the tuition and materials cost was marked as paid in full and sent to the BDO as proof of the donation and cost-share documentation.
5. A participant gathering was being held but the project required table and chairs for the gathering. The local church agreed to supply the necessary table and chairs if they were picked up and returned. A letter of agreement for the rental specified the usual cost for rental and that it was waived to provide the needed cost-sharing documentation.
6. A project to hold a weeklong culture camp would be held at a remote campsite with kitchen and restroom facilities located near the community. The property owners agreed to host the camp at the property for half the regular cost. The property owner sent the project director an invoice, which gave the full cost of the property use and utilities, the amount of the discount and the total amount to be paid. The invoice was used as cost-sharing documentation.

### **Environmental Regulatory Enhancement (ERE)**

1. A project that was monitoring fish in local lakes used boats that the organization already owned as cost-sharing. They researched the local rental rates for boats and multiplied that by the time needed for the project to arrive at a dollar amount for their cost-sharing. They included boat rental rate quotes in their attachments.
2. A project focused on wildlife restoration and tracking received a donation of 22 large kennels with a market value of \$120 each.
3. A community wanted to start a recycling program. A county public works administrator offered to assist the project in developing operational policies and procedures for the recycling program. They calculated the cost-share amount using his hourly rate and time spent on the project through submission of a bi-weekly time sheet.

4. A project was recruiting families (parent and child) to participate in classes on traditional hunting practices as well as the project sponsored annual bison hunt. They freely advertised through the local radio station and had interns man a booth at district pow wows to recruit the hunters. The cost-share amount was documented by letters from the local radio station and district pow wow committee that spelled out the donation of the cost for the advertising and booth space.
5. A planning map project needed an elder who was familiar with culturally sensitive areas within the community. A local geotechnical organization had an employee who had the needed knowledge. The company provided the services of that employee for 40 hours at no cost to the project. A letter with the terms and conditions was signed by the project director and authorized company representative, and a log of the days and time those services were used was the means for tracking cost-sharing.
6. An area conservation learning center agreed to allow the project to use their nature trail free of charge twice a year during the spring and fall for educational purposes. A letter stating the terms and cost associated with the agreement was signed by both authorized representatives and used as cost-sharing documentation.

#### **Native Language Programs Preservation and Maintenance (P&M) and Esther Martinez Immersion (EMI)**

1. The local language survival school partnered with their sister Nation who has an expansive, multigenerational immersion program to gain consulting services aimed at adapting their sister programming to their local community. This consulting service was donated free of charge but would have a value of \$150/hour based on their field of expertise.
2. A language preservation project focused on recording Native Elder testimonies was able to count their Elders' time at \$85 per hour which they receive as a stipend through a generous private donation.
3. Student's studying their Native Language at their Tribal College served as teachers' aides in the language nest. The hours spent at the nest working with the children were recorded and verified by sign-in sheets, and the volunteer hourly rate valued as teacher's aides in the local area was used to calculate the cost-sharing.
4. An American Samoan community has partnered with successful language classrooms in CNMI to adapt their curriculum to the Samoan language school. Having this evidence-based foundation that can be tailored to the language saved the community over \$50,000 in curriculum development costs.
5. A virtual language learning environment allows for Hawaiian language learners across all islands to participate. The project uses a proprietary language learning software that was developed through a foundation grant at the University of Hawaii. The university has agreed to give the language learners free use of this software, valued at \$5,000 annually.
6. In order to preserve Chamorro elders' stories for language learning and cultural purposes, a non-profit in Guam gained access to Adobe Creative Cloud through

TechSoup which gives a discounted rate of \$30.00/month per individual. This is \$59.99 less than the retail value (advertised as \$89.99/month). With one Suite for each of the five apprentices working to record elders' stories, the non-profit counts \$299.95/month (or \$3599.40/year) as an in-kind contribution through TechSoup.