



## Non-Federal Share of Child Support Expenditures

### Overview

Each tribal grantee operating a comprehensive child support enforcement program under Title IV-D and 45 CFR 309.65(a) must contribute toward the operational costs of the program. This contribution is called the non-federal share and can be met with cash or in-kind donation. Under certain circumstances, OCSE may grant a temporary waiver of the non-federal share of child support program expenditures (see 45 CFR 309.130(e) and [TDCL-15-01](#)).

The amount of the non-federal share for a comprehensive tribal child support program depends on the year of operation.

- Years 1 – 3 of operation require a 10% contribution.
- Year 4 of operation and beyond requires a 20% contribution.

### Allocable Costs

A cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received (see 45 CFR 75.405). This standard is met if the cost:

- Is incurred specifically for the federal award;
- Benefits both the federal award and other work of the non-federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the non-federal entity and is assignable in part to the federal award in accordance with the principles in the uniform guidance.

That is, only allowable IV-D activities may be charged to the tribal IV-D grant in accordance with the tribal IV-D regulations, uniform guidance, and the tribal IV-D plan.

### Allowable Cash & In-Kind Contributions

Non-federal share contributions must meet the same criteria as program expenses. They must be reasonable, necessary, and allocable to the child support program (see 45 CFR 309.130(d)(3)). Tribal IV-D regulations describe the allowable activities and costs at 45 CFR 309.145. These activities are the core functions of the program—establishment of paternity; establishment, enforcement, and modification of child support orders; and location of absent parents. A good rule of thumb is to determine whether the item, service, or donation can be purchased with child support grant funds. If not, the item cannot be counted as a contribution toward the non-federal share of program expenditures. Additionally, if the contribution is paid from other federal funds, the tribe cannot use those funds to meet the non-federal share of child support expense (except for appropriated 638 funds).

**Determining Non-Federal Share**

Ask the following questions to help determine whether your non-federal share contribution is reasonable, necessary, and allocable to the tribal child support program. Is the expenditure:

- Necessary to carry out a child support function, such as paternity establishment, order establishment, enforcement, or modification?
- Compliant with the requirements described in the tribal IV-D regulations and the uniform guidance?
- Directly related to the establishment and administration of the tribal IV-D plan?
- Directly related to providing child support services?

**Non-Federal Share Examples**

Below are examples of cash and in-kind contributions that meet the criteria for the non-federal share of tribal child support program expenditures. A tribe may have several types of cash or in-kind contributions. Each one will be reviewed to determine whether it is necessary, reasonable, and allocable in accordance with tribal IV-D regulations and the uniform guidance. Tribes should allocate expenditures shared across programs in a reasonable and consistent basis (see 45 CFR 75.416). All claimed costs must be adequately documented (see 45 CFR 309.145(o)(1)). Additionally, tribes must ensure that any non-federal share contributions are not covered under their indirect cost rate. Please submit specific questions to the Office of Grants Management or Office of Child Support Enforcement.

Object Class Categories	Non-Federal Share – Cash	Non-Federal Share – In-Kind
<b>Personnel</b>	Wages paid from tribal dollars to personnel who spend all or a part of their work hours on tribal child support program activities can be used to meet your non-federal share as a cash contribution. This is a cash contribution because the tribe is actually paying cash for that person’s wages.	If someone donates their time, goods, or services to the tribal child support program and receives no compensation, you can use that donation as an in-kind contribution.
<b>Fringe</b>	If the tribe is also paying fringe benefits for the personnel you have identified above, you can use the appropriate allocation of fringe as a cash contribution.	A person donating their time would not receive fringe benefits. Therefore, you cannot use this as an in-kind contribution.

## Non-Federal Share

Object Class Categories	Non-Federal Share – Cash	Non-Federal Share – In-Kind
<b>Travel</b>	<p>If the cost of travel for tribal IV-D staff to attend an event is paid for with tribal dollars, you can use the cost as a cash contribution.</p> <p>If the child support program uses a tribal General Services Administration vehicle that has been purchased or leased with tribal dollars, a portion of that vehicle cost can be used.</p>	<p>If a person pays for their own travel to an event that is directly related to their work with the child support program, you could use it as an in-kind contribution. Some exceptions apply. Contact OCSE or OGM before incurring these travel costs. For example, unless the tribe has a policy that allows contractor travel costs, 45 CFR 75.474 does not permit such costs in this line item.</p>
<b>Equipment</b>	<p>If the tribe purchases equipment for use by the child support program with tribal dollars, the cost can be used as a cash contribution. See 45 CFR 75.320 for additional information on equipment.</p>	<p>If the tribe purchased equipment with tribal dollars and donates the equipment to the child support program, you can use the cost as an in-kind contribution. You must use the market value or take depreciation into consideration in accordance with the uniform guidance. See 45 CFR 75.306.</p>
<b>Supplies</b>	<p>If the tribe purchases supplies for the child support program with tribal dollars, you can use the cost as a cash contribution. See 45 CFR 75.321 for additional information on supplies. For example, the tribe could purchase all the printer ink in bulk and distribute it to all tribal programs.</p>	<p>If a third party purchases and donates supplies to the child support program, you can use the cost of those supplies as an in-kind contribution.</p>
<b>Contractual</b>	<p>Contractual costs, paid for with tribal dollars, for contract personnel performing specific child support activities can be used as a cash contribution. See 45 CFR 75.332 and 75.335 for additional information on contracts.</p>	<p>If someone donates their time, goods or services to the tribal child support program and receives no compensation for it, you can use it as an in-kind contribution. For donated services under a contract, note that contract language must include details on the services provided and costs associated with those services. Refer to the sample contract language below.</p>

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Object Class Categories	Non-Federal Share – Cash	Non-Federal Share – In-Kind
<b>Other</b>	<p>Any expenditure for use by the child support program paid for with tribal dollars can be used as a cash contribution. Examples include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Maintenance</li> <li>• Utilities</li> <li>• Receptionist</li> <li>• Printer Ink and toner</li> <li>• Court filing fees that are waived by the tribe for the child support program.</li> <li>• Advertising: Your tribal newspaper donates space for a child support ad.</li> </ul>	<p>You can use donated goods or services as an in-kind contribution. Examples include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Advertising: Your local (non-tribal) newspaper donates space in the weekly newspaper for a child support ad.</li> <li>• Printing: Your local office supply store donates materials and time to design and print your program brochures.</li> </ul>

### Contract Language for Donated Services

If a contractor donates their services as a way for a tribe to meet their non-federal share of child support program expenditures, the contract must include clauses specifying the services provided and costs associated with those services.

Below are sample contract clauses:

**Payment.** The [XYZ Tribe] agrees to pay for the child support legal services described in this contract at the rate of [\$00.00] per hour. The [XYZ Tribe] recognizes that this hourly rate is a reduction from the [ABC Law Firm’s] regular, established rate of [\$00.00] per hour, thereby allowing the [XYZ Tribe] to apply the difference of [\$00.00] per hour as an in-kind contribution towards the [XYZ Tribe’s] non-federal share of child support program expenditures.

**Documentation.** The [ABC Law Firm] agrees to provide (weekly, bi-weekly, or monthly) invoices to the [XYZ Tribe] clearly documenting the hours of legal services provided as donation and included in the applicable billing period.