

Cost-share strategies for P2 Grants (50% match)

Background: Cost sharing and matching contributions may include, but is not limited to: dollars; in-kind goods and services (such as volunteered time, photocopying and printing services, etc.); third-party contributions consistent with 2 CFR 200.306; university faculty time or effort, which can be offered as a cash contribution as long as the cost sharing occurs during the assistant agreement project period and while the faculty member is under a continuing contract with the university; etc. The applicant must document in the budget the type of match applied and how it will be used. The grant project officer in the Region will monitor the grant recipient's compliance.

Cost Sharing Ideas:

1. The grantee can lend equipment to a facility to pilot a P2 practice. If the facility decides to purchase a similar piece of equipment once the pilot period ends (or during the pilot period), then this can be used towards the cost share.

TAP example: Several facilities have purchased ultrasonic leak detectors to conduct compressed air audits, after the interns demonstrated use of the grantee's equipment at the facilities. (One facility contemplated purchasing a UE15000 leak detector, which costs approximately \$15,000. If purchased, the TAP could use that as match on the grant.) Also, several facilities have looked at purchasing data loggers after the interns have demonstrated their efficacy in quantifying energy efficiency data.

EPA note: Using purchased equipment as part of the 50 percent cost share is allowable under 2 CFR 200.306 as long as the purchase is necessary for accomplishment of the grant project activities and meets the other criteria in the regulation.

2. The intern's salary can be used towards the cost share. The company may pay the intern directly, or the grantee can pay the intern, then charge the company back.

EPA note: Grantee may claim intern's salary as part of the cost share/match – as long as the intern's work is necessary to accomplish the grant work and meets the other criteria in the cost share regulation at 2 CFR 200.306. (Note also, if the interns are employees of the recipient then the costs should be in accordance with the provisions in 2 CFR 200.430 regarding compensation for personal services, including subsection (i) *Standards for Documentation of Personnel Expenses.*)

3. The time a company spends (hourly) on intern onboarding (i.e. touring the facility, training on facility practices, etc.) could be used towards cost share.

TAP example: Grantee can track and use the intern interaction time with the company's employees as matching funds, if the employee spends more than an hour helping the intern on the pollution prevention project. At the end of the program, the grantee would have the

company monetize the hours spent assisting the intern with the program and have them certify that amount as matching funds.

EPA note: Similar as #2 above.

4. The cost that a company pays for intern travel or conference participation can be used towards cost share. If the company purchases PPE for the intern – safety shoes, hard hats, etc. – those could be used as matching funds (however, these generally don't account for much).

EPA note: Travel/conference participation – i.e., program conference fees may be applied toward the cost share/match – as long as all fees are necessary to accomplish the project activities and meets the other criteria in the cost share regulation at 2 CFR 200.306.

5. Leveraging resources across multiple programs to accomplish similar missions.

TAP example: A grantee payment to a student employee from non-P2 funds to return to the company where they were supported by P2 funds the previous summer, can be used as matching funds for the current P2 grant program. As the intern is paid out of a different account, it allows the grantee to stretch the P2 budget farther. However, if the other fund is also a federal source of funding (non EPA), it cannot be used as matching funds. If it were from a non-federal source, the grantee could consider it as matching funds.

EPA note: Funding received from other federal sources are generally prohibited from being used by the grantee to address their cost share/match requirements under the grant agreement, except where authorized by statute. Non-Federal sources of funding are permitted to be used for cost share/match where the criteria in 2 CFR 200.306 are met.