



Safe Streets and Roads for All Match and Cost Share Examples

The Safe Streets and Roads for All (SS4A) grant program requires at least 20% of the total project funding to come from non-Federal sources. Match, also known as cost-sharing, is the portion of the total project that is not paid for with Federal funds.

Some general parameters regarding match and cost share as they relate to the SS4A program:

- The first question is whether an expense (including intended local cost share or match) is eligible under the grant. An “**eligible expense**” is a non-Federal expenditure that directly facilitates the execution of a grant agreement and its activities and must be “reasonable,” “necessary,” and “allocable” (2 CFR Part 200.403[a], 404, and 405). Eligible expenses comprise the total project cost for the grant. SS4A will provide grant funds up to 80% of the total project cost.
- Individual eligible expenses incurred by the recipient may either be reimbursed with Federal SS4A grant funding at 80% (meaning 20% of the cost will count toward local match), or alternatively, not reimbursed and may count 100% toward local match, so long as the total overall grant agreement has at least 20% local match or cost share.
- Local match and cost share may include both **cash** (e.g., funds from the applicant or other non-Federal entity) or **in-kind** match from other non-Federal sources.
- The value of **personnel, goods, services, space, and utilities** provided by the grant recipient that directly facilitates the grant may count toward local match and may be billed as direct or indirect costs (2 CFR Part 200.412, 413, and 415), as appropriate, toward the grant and reimbursed with SS4A funding.
 - Indirect costs may be billed at a 10% de minimis rate or a federally negotiated indirect cost rate.
- **In-kind contributions** are typically in the form of the value of personnel, goods, services, space, and utilities contributed by a non-Federal third party, such as a private business or nonprofit, specifically for the program. Routine operations and attendance at events are not eligible expenses and therefore do not count as in-kind match.
- **Local match** may be used only once and may not be used as match for multiple Federal awards. Other Federal funds cannot be used toward a recipient’s local match requirement. This includes Federal aid funds to States and Tribal governments.
- A match that is an eligible expense for one grant may not be eligible in all instances across all grants.
- An eligible expense to be counted toward local match must be documented appropriately in order to be considered.

Table A below provides illustrative match and cost share examples for Action Plan Grants, and Table B provides examples for Implementation Grants. The last section of this document provides examples that are typically not eligible for match or cost share.

Table A: SS4A Action Plan Grant Eligible Expense Match and Cost Share Illustrative Examples

Category	Eligible Match and Cost Share Examples for SS4A Action Plan Grants
Cash	• Cash provided by the local entity (e.g., City, County, Tribe, MPO) that received the award. • Cash provided by a State organization, as long as the original source was not Federal funding. • Cash from private sector, non-profit, or other partner organizations.
Personnel	• Staff member hired to execute the grant full-time. • Staff hours spent in the direct execution of the grant agreement, including completing the required Action Plan components such as performing safety analysis; facilitating engagement and collaboration; addressing equity considerations; and assessing policy and process changes. • Staff time managing contractors and partners who are developing the Action Plan and directly working on one or more of the required Action Plan components. • Staff hours associated with the financial and administrative management of the grant that are not being directly billed to the grant but are supporting the project with portions of their time and not included as part of an indirect rate. • The total staff and volunteer time spent as part of the committee or task force that is directly engaged in the oversight of the Action Plan development, implementation, and monitoring. The rate billed as match for volunteer time may be associated with those volunteers' typical hourly wage or a local approved volunteer rate.
Goods	• Purchased or donated goods such as office supplies, IT equipment, flyers, and banners. Examples: ◦ Materials for engagement activities with relevant stakeholders; and ◦ Goods used as part of outreach efforts for underserved communities.
Services	• Purchased or donated services of third-party organizations (if donated, valued at the employee's regular rate of pay and may include fringe and indirect costs), such as: ◦ Preparing graphics, formatting, and printing for Action Plans; ◦ Performing safety analysis; ◦ Conducting equity analysis, focused on equity impact assessments of proposed projects and strategies; and ◦ Developing and coding of a website to post the Action Plan online.
Space	• Costs of space, such as office rental (charged relative to the scale of the award). For example, if the Action Plan grant award amounts to 5% of an organization's budget for the year, then 5% of space costs may be counted toward local match if they are not part of an indirect rate. • Fair market cost of space that is specifically associated with developing the Action Plan, but is not charged to the grant, such as the cost to rent a meeting room to meet with stakeholders.
Utilities	• Costs of utilities, such as phone and internet service (charged relative to the scale of the award). ◦ For example, if the Action Plan grant award amounts to 5% of an organization's budget for the year, then 5% of utility costs may be used as match.

Table B: SS4A Implementation Grant Eligible Expense Match and Cost Share Illustrative Examples

Category	Eligible Match and Cost Share Examples for SS4A Implementation Grants
Cash	• Cash provided by the local entity (e.g., City, County, Tribe, MPO) that received the award. • Cash provided by a State organization, as long as the original source was not Federal funding. • Cash from private-sector, non-profit, or other partner organizations.
Personnel	• Staff member hired to execute the grant full-time. • Staff hours spent in the direct execution of the grant agreement, including: ◦ Implementing the projects and strategies; ◦ Managing of the project and strategy implementation; ◦ Conducting any project or strategy level planning, design, and development required to execute the grant agreement; and ◦ Performing work associated with the supplemental Action Plan activities identified in one or more of the projects and strategies. • Staff time managing and overseeing contractors and partners who are implementing one or more of the projects and strategies. • Staff hours associated with the financial and administrative management of the grant that are not being directly billed to the grant but are supporting the project with parts of their time and are not part of an indirect rate.
Goods	• Purchased or donated goods such as office supplies, IT equipment, flyers, and banners that support the implementation of the projects and strategies. • Purchase of materials to execute the projects and strategies, such as: ◦ Infrastructure safety and roadway devices like speed feedback signs, rapid-flashing beacons, audible pedestrian signals, etc. ◦ Safety vests and clipboards for community members to participate in activities to gather community feedback
Services	• Purchased or donated services of third-party organizations for the implementation of the projects and strategies. Examples of services may include: ◦ Contracts for services that directly support the implementation of the projects and strategies. ◦ Costs associated with establishing an education and outreach campaign.
Space	• Costs of space, such as office and facility rental and equipment storage, may be used if it is charged relative to the scale of the award. For example, if the Implementation Grant amounts to 15% of an organization's budget for the year, then 15% of space costs may be used as match if it is not already included in the indirect rate. • Fair market costs of space that is specifically for carrying out an Implementation Grant, but is not charged to the grant, may count toward local match, such as the cost to rent a meeting room to meet with stakeholders.
Utilities	• Costs of utilities, such as phone and internet service, if it is charged relative to the scale of the award. For example, if the Implementation Grant award amounts to 15% of an organization's budget for the year, then 15% of utility costs may be used as match.

Examples of Costs Likely to be Ineligible Expenses for SS4A

The following are examples of costs that are typically **not eligible** for match or cost share:

- The time that members of the public spend to learn more about activities associated with the execution of the grant.
- The time that members of the public spend participating in any engagement or collaboration activity such as a public meeting.
- Expenses not directly necessary for the facilitation of the grant agreement, including providing food, beverages, and childcare services.
- Promotional materials (e.g., t-shirts, mugs, hats) to give out at public outreach events or to staff and/or volunteers working on the grant.
- Lobbying, including costs to influence on policy decisions or elections. (See 2 CFR 200.450 for further information on lobbying.)
- General costs of government outside the scope of implementing the grant (e.g., salaries and expenses for City Council, Mayor, Tribal executive). (See 2 CFR 200.444 for further information on general costs of government.)
- Entertainment (e.g., band, DJ, performers) to entice participation in events.
- Time and costs associated with developing grant application and other pre-award costs.
- Fundraising costs (e.g., financial campaigns, endowment drives, solicitation of gifts) associated with grant recipient or partnership organizations to raise capital or obtain contributions.
- Fines, penalties, and fees resulting from violations or failure to comply with Federal, State, or local laws and regulations.