

Subject	Idaho Commission on Aging Policy for Title III Non-Federal Share (Match)		No.	
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Acronyms:

AAA – Area Agency on Aging
 ICOA – Idaho Commission on Aging
 OAA – Older Americans Act
 PD&C – Program Development and Coordination
 SUA – State Unit on Aging

Purpose:

The purpose of this policy is to outline the requirements for meeting the non-federal share (match) obligations for Title III programs under the Older Americans Act (OAA), as required in sections 301(d)(1) (42 U.S.C. 3021(d)(1)), 304 (c) (42. U.S.C. 3024(c)), 304 (d)(1)(A) (42 U.S.C. 3024(d)(1)(A)), 304 (d)(1)(D) (42 U.S.C. 3024(d)(1)(D)), 304 (d)(2) (42 U.S.C. 3024(d)(2)), 309 (b) (42 U.S.C. 3029(b)), 316 (b)(5) (42 U.S.C. 3030c-3(b)(5)), and (h)(2) (42 U.S.C. 3030s-2(h)(2)) of the Act and 45 CFR 1321.9 (c)(2)(ii).

Scope:

This policy applies to the Idaho Commission on Aging (ICOA) and all Area Agencies on Aging (AAAs). It governs all Title III programs requiring non-federal match, which are administration, supportive services (III-B), nutrition services (III-C and III-C2), and family caregiver support (III-E).

Policy Statement:

ICOA and AAAs must meet all federal non-federal share (match) requirements for Title III programs. ICOA is responsible for providing 5% of the required 15% match on supportive services (III-B) and nutrition services (III-C and III-C2). The remaining 10% match may be provided by either the AAA or ICOA, depending on program funding needs and available

state resources. ICOA may allocate additional state funds to support Title III Administration Title III-B, and the Title III-C1 and C2 nutrition programs. All matches must be properly documented and used only for their intended program purpose.

Definitions:

- **Non-Federal Share (Match)** – Funds that are not provided by the federal government but instead comes from non-federal sources such as state/local funds, in-kind contributions, or volunteer services.
- **Means Test** – Means the use of the income, assets, or other resources of an older person, family caregiver, or the households thereof to deny or limit that person’s eligibility to receive services under this part.

Type of Cost	Maximum Federal Share of Total Expenditures	Non-Federal Share (Match Requirement)	ICOA Required Match per OAA
State Plan and AAA Area Plan Administration	75%	25%	0%
Title III-B Supportive Services	85%	15%	5%
Title III-C1 & C2 Nutrition Services	85%	15%	5%
Title III-D Evidence-based Disease Prevention and Health Promotion Services	100%	0%	0%
Title III-E Family Caregiver Support	75%	25%	0%

Requirements:

1. The match may be made by State and/or local public sources except as set forth in paragraph (5) of this section.
2. Unless otherwise specified, the non-federal match is to be met through local sources.
3. The non-federal share matching requirement has additional requirements for supportive services and nutrition services only as specified in 45 CFR 1321.9 (c)(2)(ii)(J)(2)(iii), which requires a minimum of 1/3 of the 15% match for supportive services and nutrition services to be met from State sources and 2/3 of the 15%

match from State or local services. Matches may be pooled for supportive services and nutrition services.

4. The method for calculating the amount of the match requirement is described under “Procedures” below.
5. State or local public resources used to fund a program which uses a means test shall not be used to meet the match.
6. Proceeds from fundraising activities may be used to meet the match as long as no Federal funds are used in the fundraising activity. Fundraising activities are unallowable costs without prior written approval, as set forth in 2 CFR 200.442.
7. ICOA may use State and local funds expended for a non-Title III funded program to meet the match requirement for Title III expenditures when the non-Title III funded program:
 - a. Is directly administered by the ICOA or AAA;
 - b. Does not conflict with requirements of the Act;
 - c. Is used to match only the Title III program and not any other Federal program; and
 - d. Includes procedures to track and account expenditures used as match for a Title III program or service.
8. Match requirements for AAAs are determined by the ICOA.
9. Match requirements for direct service providers are determined by the ICOA and/or AAA.
10. ICOA or AAA may determine a match in excess of required amounts.
11. Other Federal funds may not be used to meet required match unless there is specific statutory authority.
12. Non-Federal shared costs or match funds and all contributions, including cash and third-party in-kind contributions must be accepted if the funds meet the specified criteria for match. ICOA may not require only cash as a match requirement.
13. The required statewide match for grants awarded under Title III of the Act is as follows:
 - a. **Administration** – Federal funding for State, Territory, and area plan administration may not account for more than 75 percent of the total funding expended and requires a 25 percent match. As set forth in 2 CFR 200.306(c), prior written approval is hereby granted for unrecovered indirect costs to be used as match.
 - b. **Supportive Services and Nutrition Services**
 - i. Federal funding for services funded under supportive services as set forth in 1321.85, less the portion of funds used for the Ombudsman program, may not account for more than 85 percent match;

- ii. Federal funding for services funded under nutrition services as set forth in 1328.87, less funds provided under the Nutrition Services Incentive Program, may not account for more than 85 percent of the total funding expended, and requires a 15 percent match;
 - iii. One-third (1/3) of the 15 percent match must be met from State resources, and the remaining two-thirds (2/3) match be met by State or local resources;
 - iv. The match for supportive services and nutrition services may be pooled.
- c. **Family Caregiver Support Services** – The Federal funding for services funded under family caregiver support services as set forth in 1321.91 may not account for more than 75 percent of the total dollars expended and requires a 25 percent match.
- d. **Services Not Requiring Match** – Services for which no match is required include:
- i. Evidence-based disease prevention and health promotion services as set forth in 1321.89;
 - ii. The Nutrition Services Incentive Program; and
 - iii. The portion of funds from supportive services used for the Ombudsman program.

Procedures:

1. To calculate the amount of the non-federal match, it is necessary to calculate the total project cost first. For example, for a \$250,000 federal award for supportive services (which has a match of 15%), the calculation process would occur like this:
 - a. Determine what number the federal award is as a percentage of the total project cost

$$\$250,000.00 = \$294,118.00 (250,000 \div 0.85)$$

85% = maximum federal share of total expenditures

- b. Calculate the non-federal share match requirement based on the Total Project Cost (which is higher than the federal award)

$$\$294,117.00 \times 0.15 (15\%) = \$44,118.00 \text{ (non-federal share or match requirement)}$$

In cases where a non-federal share is not required then the calculation process would stop here. However, since this is a supportive service example in which at least one-third of the non-federal share must come from State sources, an additional step is required.

- c. Calculate the non-federal share requirement for local sources.

\$44,118.00 is the total non-federal share requirement. Due to this example being related to supportive services, at least one-third (33%) of the non-federal share must come from state resources. ($\$44,118.00 \times .33 = \$14,559.00$). \$14,559.00 is the State amount of the non-federal share.

The remaining two-third (66%) match may be provided by either the AAA or ICOA, depending on program funding needs and available state resources.

2. AAAs shall explain how they will meet the non-federal share match requirements for Area Plan administrative and direct services in their Area Plan spending plan submission.
 - a. Historically – will continue to do so – ICOA provides the total match unless state funds are unavailable.
3. AAAs shall establish written policies concerning matching requirements for service providers and must have this in contracts.