



## INVOICE AND REPORTING REQUIREMENTS FOR REIMBURSEMENT FROM THE SECTION 319 & 205(J) GRANT PROGRAMS

This document is intended to help Grantees with the invoice and reporting paperwork required to receive reimbursement for expenses related to their Section 319 or 205(j) grant project. Payment of grant funds is made in arrears for **actual costs** incurred as work is completed and upon receipt of an invoice packet. An invoice packet includes all documents needed to receive reimbursement. The forms/documents listed below are or may be required as part of the invoice packet and are discussed in this document.

1. [Invoice](#)
2. [Itemization of Invoice Expenditures](#) [State Form 50067](#)
3. [Report of In-kind/Cash Match Contributions](#) [State Form 50066](#)
4. [Progress Report](#) [State Form 50068](#)
5. [Cost-Share](#) 319-A Agricultural [State Form 50065](#)  
319-U Urban [State Form 50063](#)
6. [Match and Grant Eligibility Guidance](#)
7. [Definitions](#)

Signed invoice packets should be sent (via mail, Fax, or email) to the IDEM Project Manager (PM). He or she will review the invoice and accompanying documentation to be sure the information is complete and accurate; including whether expenditures are appropriate for the project and work was completed within the grant agreement (or contract) term. If there are problems or questions about the invoice or documentation, the PM will contact the Grantee. Once the PM signs off on the invoice, payment will be direct deposited into the Grantee's bank account in 4 - 6 weeks.

## INVOICE

The invoice summarizes expenses incurred by Task and match accrued for the reporting period. An invoice must be submitted to receive reimbursement. Invoices may be submitted as often as desired, however, IDEM recommends submitting an invoice at least quarterly. The invoice may be on the Grantee's letterhead. There is no official state form for an invoice, but it must include the following components:

- Name, mailing address and phone number of the Grantee.
- The project's Executive Document Summary number (EDS#) which may be obtained from the grant agreement or contract.
- Expenses summarized by Task. Total expenses claimed for the task must be in relative proportion to the percent of work completed for that task (as shown on the progress report). Expenses invoiced must not cause a deficit in the Task budget. The total amount requested on the invoice must match the total on the Itemization of Invoice Expenditures form.
- The time period when the expenses were incurred and for which you are requesting reimbursement (i.e., 4/1/09 - 6/30/09). All work must have been completed within the grant agreement or contract term.
- Total in-kind and cash match for the report period. The total match amount must equal the total on the Report of In-kind/Cash Match form.
- The invoice must be signed by the Grantee (or the Grantee's authorized signatory on file with the NPS Program).
- Name, phone number and email address for the person that prepared the invoice packet.
- Check your math!

### Additional Information about Invoicing:

- There must be an approved subcontract on file before subcontracted services will be reimbursed.
- There must be an approved QAPP on file before monitoring activities will be reimbursed.
- Up to fifteen (15) percent of the total grant funds will be withheld until a complete final report is submitted.

## ITEMIZATION OF INVOICE EXPENDITURES

The Itemization of Invoice Expenditures form requires itemization of the expenses the Grantee is requesting for reimbursement. It must be submitted with the invoice to receive reimbursement. The following information must be provided:

- The Grantee's Name
- The Project's EDS#
- The date services were rendered, by whom, the Task (budget line) the money is coming from, the type of expenditure (itemization), and the amount
- A receipt for equipment purchases over \$100. (Please note: if the equipment is not listed and approved in the Grantee's application, the Grantee must get prior approval from IDEM before purchasing the equipment or risk not being reimbursed.)
- For subcontracted services, a copy of the subcontractor's invoice
- Mileage reimbursement must not exceed the current federal rate.
- The Itemization of Invoice Expenditures form signed by the Grantee (or the Grantee's authorized signatory on file with the NPS Program).
- Check your math!

*Note:* Section 319 funds cannot be used for certain activities. Funding restrictions are outlined in the [Clean Water Act Section 319\(H\) Agricultural Guidance for Indiana](#) and the [Clean Water Act Section 319\(H\) Urban Guidance for Indiana](#).

## IN-KIND/CASH MATCH

The Report of In-Kind / Cash Match Contributions form describes the in-kind and/or cash match that has been provided for the project. It does not need to be submitted with every invoice, but match must be documented in a comparable amount to grant reimbursement. For example, if you've spent 40% of the grant funds, you should have documented about 40% of the required match. The Section 319 Project Matching Funds Calculator (found on the NPS Program website) is a helpful tool to determine how the project is keeping up with required match. For more detailed information on what activities are match and grant eligible, see [Match and Grant Eligibility Guidance](#).

The following **must** be documented on the Report of In-Kind/Cash Match Contributions form:

- The Grant Name (Section 319 or 205) and Project Name
- The project's EDS#
- The Grantee's Name
- Time period when the match was accrued (ex: 4/1/09 - 6/30/09). All matching funds must be documented within the grant agreement or contract term.
- The date when services were rendered, by whom, kind of service and itemization, and the amount.
- Match must come from non-federal sources
- Match must be directly associated with fulfilling the tasks of the project
- Match for someone's time should be calculated as the money it would cost in the current market to hire the job/activity done
- Match cannot be counted for peoples' time at education/outreach activities – i.e., people at a field day or children/adults at an education or outreach event
- Costs not eligible for grant funds are also not eligible for match, including food, sales tax, permit fees
- Cash match or a cash donation to the project must be spent on project activities before it can be counted as match and expenses must be itemized on this form
- The match form must be signed by the Grantee (or the Grantee's authorized signatory on file with the NPS Program).
- Check your math!

## PROGRESS REPORT FORM

The Section 319 & 205 Grant Program Progress Report describes the work accomplished for which reimbursement is requested. The information provided should back-up the Itemization of Invoice Expenditures and Report of In-kind/Cash Match Contributions forms, and is used by the Project Manager when reviewing an invoice and to keep up on project progress. The form must be submitted with each invoice (or at least quarterly). The approximate percent complete of the task should be in line with the percent of grant funds spent. The following information must be included on the form:

- The project's EDS#
- The Project Name
- Name of the Grantee
- Time period when the work was completed (ex: 4/1/09 - 6/30/09). All work must be completed within the grant agreement or contract term.
- Date the progress report was prepared.
- Name and phone number of the person that prepared the progress report.
- The entire Task from the project's grant agreement or contract copied in the "TASK" section.
- A detailed description of the work completed in the "ACTIVITIES" section. The narrative should include as much information as possible linking the work performed during the quarter to each of the tasks outlined in the grant agreement. Include information on training, meetings attended, and a narrative description of BMPs implemented and submitted on the 319(H) or 319(U) form.
- An estimate of the total percentage of completion for each task.
- Supporting documentation including, but not limited to, newspaper articles, brochures, flyers, meeting notices, meeting minutes, and any information that would support or authenticate the progress of performance relating to the terms of the grant agreement.

*Note:* An electronic copy of the Progress Report form must be submitted to your Project Manager to be uploaded to the EPA Grant Reporting and Tracking System (GRTS) database.

## COST-SHARE

When a project implements a best management practice (BMP), a cost-share form must be submitted with the invoice packet to receive reimbursement. There are two cost-share forms: 319-A for BMPs implemented on agricultural land, and 319-U for BMPs implemented on non-agricultural land. The applicable form (and accompanying documentation) must be submitted with each invoice requesting reimbursement for a cost-share project. The cost-share form details the BMPs installed and the costs involved. See the Instructions for Completing Form 319-A or 319-U on the back of the form before completing the form.

- The cost-share form requires the following additional information accompany the form:
  1. A map of the area showing locations for all practices in relation to labeled adjacent roads,
  2. Copies of bills or receipts showing the total cost of the practice(s);
  3. Pollutant load reduction estimations, if applicable. It is recommended that the *Region 5 Load Estimation Model* or the STEPL Model be used and the worksheets from the model submitted with the cost-share form. Many urban practices cannot be found in the Region 5 or STEPL models; however the Clean Water Act Section 319 Urban Guidance document (see below) provides other options. Contact the IDEM Project Manager for more information; and,
  4. NRCS Checklist if cost-share funds are used to develop a NMP, PMP, or CNMP.
- The Total Cost-Share Amount is the amount that you may invoice (up to 75% of the total cost). The remaining amount may be documented as match. Total costs may include labor, material, equipment rental, and design work.

### *Additional Notes about Cost-Share:*

- For more information on cost-share program requirements see [Clean Water Act Section 319 Agricultural Cost-Share Guidance for Indiana](#) and [Clean Water Act Section 319 Urban Guidance for Indiana](#).
- There must be an approved cost-share program on file before cost-share projects will be reimbursed. See [Section 319 Cost-Share Program Development Guidelines](#) for more information.
- All non-agricultural (urban) practices must receive IDEM approval before the BMP is implemented and the project is reimbursed.

## MATCH AND GRANT ELIGIBILITY GUIDANCE FOR SECTIONS 319 & 205 GRANT PROJECTS

Every Section 319 (and some Section 205) projects must have a match (usually 40%) of either cash or in-kind services of the total project cost. Match must be directly associated with the project and for work done to fulfill the tasks of the grant agreement and must be documented on the Report of In-Kind / Cash Match Contributions form. Federal dollars may not be used to match Sections 319/205 grant funds, which are also federal dollars. While this document predominately provides guidance on match, it also covers questions about grant eligible expenses since activities ineligible for match are also ineligible for grant reimbursement.

### *GENERAL GUIDELINES*

- In-kind match for a person's time should be calculated as the money it would cost in the current market to hire the job/activity done. For instance, for a person providing a service in their area of expertise or as part of their job, their hourly rate may be used since this is what it would cost for their service. For match purposes, the dollar value of non-professional volunteer time may be up to \$20.00 per hour.
- In-kind match counted for a meeting (i.e., SWCD Board Meeting) must reflect only the time in which the 319 or 205 project is actually discussed.
- Space counted as match (room use, use of office space at a SWCD, etc.) must be no more than the going rate for "rental" of that space for that period of time. Only that space which is used for the purposes of the project may be counted.
- Cash match must be itemized to show how the money was spent on the project. Simply stating that a cash donation was received is not sufficient. The money must be spent on work done to fulfill the grant agreement tasks before it can be counted as a match for the project.

### *WHAT KINDS OF ACTIVITIES/COSTS ARE MATCH ELIGIBLE? \**

(*Note:* an activity that is match eligible may not necessarily be reimbursable with grant funds).

- Participants' time at steering committee, advisory committee or subcommittee project meetings including travel time.
- Participants' time at a training workshop (see definition of training vs. education below).
- Volunteers' time helping with the project where the volunteer is providing a service or is performing work required by the project such as meeting preparation, clerical assistance, technical assistance, field work such as watershed inventory and water quality monitoring,

stream cleanups/field days/tours, project administration, data/information review, writing and review of watershed plans and project reports, cost share program development, and cost share application review.

- Mileage to & from meetings or other events as described above. Mileage costs may be counted as match according to the grantee's standard operating procedures for mileage reimbursement - generally based on local, State or Federal rates. Rates may not exceed the current Federal reimbursement rate.
- Speakers at presentations and their travel time, hotel expenses and per diem if applicable.
- Labor and supplies for implementing BMPs which are not reimbursed with grant funds (receipts and load reductions are required)
- Supplies and equipment purchased and used for the project such as computers, printers, phone, office supplies, batteries, LCD projector and bulbs, screen for projector, camera, GPS unit, ink cartridges, blank CDs, educational materials, training materials such as books, literature, reference manuals, water sampling and analysis equipment/ supplies, safety equipment, replacement parts for equipment, and watershed/ BMP signage.
- Costs related to copying, printing, postage and mail sorting/ stuffing for bulk mail.
- Services for project such as lab testing of water samples, engineering services, legal services, consulting services, financial services, advertising services, technical services, GIS services, and website development/ hosting services.
- Other services/supplies related to the project such as software & license, cell phone and internet service, copier maintenance agreement, and website hosting fees.
- Marketing items with the project name and/or logo such as T-shirts, buttons, magnets, flyers, brochures, or other give-away items that are used as part of an outreach/education program to promote the project and its goals. (Gift cards as prizes do not fall into this category).
- Fringe benefits/insurance if not reimbursed as salary.
- Administrative costs allowed by the Sections 319/205 Program such as office space/rent for 319/205-funded project coordinators, overhead costs, etc.
- Indirect costs from a federally approved Indirect Cost Rate. (An Indirect Cost Rate is a federally negotiated rate of reimbursement for overhead costs similar to administrative costs. Federal documentation must be provided).

- Stream cleanups are eligible for match only for the purposes of improving aquatic habitat, creating water quality awareness, and encouraging public involvement in the project (education and outreach). Materials/activities related to the education experience are eligible. This includes materials needed to remove trash and small debris from the streambank, and assessing trash removed – including gloves, trash bags, scales, inventory sheets, and stakeholders’ time actively involved in the project clean-up. Materials/activities related to the disposal of the debris or removal of large objects are not eligible. This includes large, motorized equipment, dumpsters, barges, hauling fees, or anything else needed or used to haul or dispose of the debris.
- Equipment rental for BMP implementation.
- Administrative costs of creating a conservation easement (surveyor, contract drafting, etc.) are Section 319 and match eligible if and where the purpose of the easement is to restore vegetation, hydrologic function, or some other characteristic which will have a positive effect on water quality within a critical area, and after a legal easement has been established. (Conservation easements are legal contracts that restrict the use and development of a piece of land. Placing a conservation easement on a piece of land may reduce the economic value of that land, however the dollar amount of that reduction cannot be reimbursed to the owner or counted as match through Section 319).
- Costs associated with BMPs/measures done within the watershed but independent of the Section 319 funded organization as long as the BMP addresses the goals of the WMP, is in a project’s approved cost-share program or is a 319 eligible BMP, does not fulfill a permit or rule requirement, and is not funded with federal funds. The following information must be submitted to IDEM: pollutant load reductions associated with the BMP, a 319 In-kind/Cash Match form showing the total amount claimed as match as well as receipts or other documentation equaling that total amount, and written documentation of what standards and specifications were used to install the BMP (actual standards and specifications do not need to be turned in) and the BMP location.

***WHAT KINDS OF ACTIVITIES/COSTS ARE NOT MATCH ELIGIBLE? \****

*(Note: if an activity/cost is not match eligible it is also not eligible for reimbursement with grant funds).*

- Federal sources of funding or in-kind services from federally-funded employees (including 319/205 grant funded people) who are not volunteering their time
- Permit fees
- Food, entertainment, and gift cards given as prizes for meetings or other events.

- Participants' time at an education/outreach event (see definition of education below). If the person's involvement is solely in a learning capacity and he/she is not providing a service but is a beneficiary of the project, his/her time may not be counted as match.
- Purchase of agricultural equipment or other large pieces of equipment such as ATVs, boats, trailers.
- Purchase of land or land easements.
- Practices at a Concentrated Animal Feeding Operation (CAFO).
- Any project which is directed at water quantity rather than water quality, such as drainage/flood control or channelization.
- Dredging.
- Any practices, equipment, or supplies used to fulfill the requirements of any federal permit, such as a NPDES permit or to comply with [IDEM's Confined Feeding Operation rule](#) or permit requirements, or to meet enforcement requirements.
- Any practice to meet the requirements of a municipal separate storm sewer (MS4) permit or rule.
- Street sweeping.
- Wetland mitigation sites.
- Incentive payments or yield losses.
- Practices not sanctioned by IDEM or a partner agency of IDEM.
- Practices not installed in accordance with standards and specifications developed by NRCS, IDNR or other recognized and approved standards.
- Office furniture.
- Sales tax.
- Log jam removal.
- Low flow plumbing.
- Removal of invasive species (unless removal is needed to implement a BMP. Contact a NPS Project Manager for more information).

- Sediment traps, basins, or ponds within a Water of the State.
- Construction of dry detention ponds (adding infiltration capacity to an existing dry pond is acceptable).
- Permeable weirs.
- Regional water quality features (see Definitions).
- Ordinance revision or development.
- Preserved or Enhanced Wetlands (see Definitions).
- Well capping (oil/gas and water).
- Installation/repair/maintenance of septic systems.
- Stream cleanup costs for materials/activities related to the disposal of the debris. This includes dumpsters, barges, hauling and disposal fees, or anything else needed or used to haul or dispose of the debris.
- Floodplain/floodway studies.
- Monitoring which focuses on invasive species.
- Monitoring which focuses on pharmaceuticals.
- Well (oil, gas, water) decommissioning.
- Payments for loss of land due to the implementation of a BMP. For example, if you took land out of crop rotation and planted a buffer.

\*This is not an exhaustive list. Questions should be directed to a [NPS Project Manager at IDEM](#).

## DEFINITIONS

### *Education*

Education gives an individual the necessary knowledge to make sound decisions that will ultimately benefit the environment. Education also helps identify specific skills an individual needs to implement or act on a subject, although it typically does not develop those skills. Some examples of educational events include public meetings, displays at county fairs, [field days](#) and [workshops](#) on nonpoint source pollution and water quality. To be considered an 'educational event' an event must meet all of the following conditions:

- Conveys general information about watersheds, improving water quality, nonpoint source pollution, best management practices (BMP), etc.
- The desired outcome is a change in the participant's behavior.
- Behavioral change does not reflect the gaining of any particular skills on the part of the participant. Examples include:
  - Ceasing to pour motor oil down storm drains
  - Following manufacturer's directions when applying fertilizers and chemicals at home
  - Switching to a more environmentally friendly product
  - Properly using, operating, and maintaining something such as a septic system or chemical applicator
  - Learning about BMPs but not specific information about how to install them

### *Regional Water Quality Feature*

A regional water quality feature is a BMP that is constructed and operated to treat a problem or address an issue from a surrounding area. They are typically designed to remove water from a stream, treat it, and then return it to the stream. Section 319 funds must be focused on keeping pollutants from reaching a stream, not removing those pollutants once they have entered the stream. Regional water quality features are not Section 319 eligible.

### *Training*

[Training](#) imparts knowledge to a participant and allows them to develop skills necessary to complete or over-see work that is expected to be carried out during watershed planning or implementation (as documented in either the work plan or watershed management plan). Training include activities where participants can earn [Continuing Education Units](#) (CEUs), learn to install BMPs in the watershed, or perform other work needed for watershed planning and implementation. To be considered training, the event must meet one of the following criteria:

- Allow the participant to meet continuing education/development credits from an approved certification program. U.S. EPA Region 5 encourages sponsors of training events/activities to work with as many certification programs as suitable for the subject matter. The North American Lake Management Society's Lake Management and Lake Professional

Certifications ([www.nalms.org](http://www.nalms.org)) and the Certified Professional in Erosion and Sediment Control, Certified Professional in Storm Water Quality, and Certified Erosion, Sediment and Storm Inspector ([www.cpesc.org](http://www.cpesc.org)) are two examples of certification programs. Work with your IDEM Project Manager if you think your training event can count towards CEUs.

- If the event is not applicable for continuing education/development credits, it must meet the following conditions:
  - Be led by a professional discussing their field of expertise.
  - Be structured such that participants receive needed skills and knowledge that are detailed and specific enough to work on an objective required of the watershed planning or implementation process. Examples include:
    - A rain garden training where participants learn how to build a rain garden by actually constructing one;
    - A water quality sampling training where participants learn how to sample by physically taking and reading samples;
    - A training on low impact land-use planning where participants learn how traditional planning tools can impede sustainable growth within their watershed and how to incorporate new planning tools that promote sustainability and other low impact concepts; and,
    - A training on hydromodification where participants learn how traditional ditch maintenance can decrease channel stability and stream health and how to incorporate new techniques that decrease long term maintenance costs and benefit water quality and stream health.
  - The participants must be qualified or in a position to use the received skills and knowledge in the project area. Examples include:
    - Homeowners learning how to install a specific BMP on their property; and,
    - Land-use planners and other relevant officials learning how to incorporate low impact design within their jurisdiction.
    - Be pre-approved by IDEM.

If approved, expenses related to the training may be counted as match for participants who are watershed stakeholders. Expenses related to training activities may only be reimbursed with grant funds when the participant is performing work required by the project (i.e., presenter).

### *Wetlands*

For the purposes of grant-funded projects only, the following definitions are applicable. Note that federal and state regulatory programs may define wetlands differently; definitions in this document do not supersede definitions found in state or federal statutes and regulations.

Created Wetland – A wetland developed by the manipulation of the physical, chemical, or biological characteristics present to develop an aquatic resource that did not previously exist at an upland site.

Creation results in a gain in aquatic resource area and functions.

Enhanced Wetland – A wetland developed by altering the physical, chemical, or biological characteristics of an aquatic resource to heighten, intensify, or improve a specific aquatic resource function(s). Enhancement results in the gain of selected aquatic resource function(s), but may also lead to a decline in other aquatic resource function(s). Enhancement does not result in a gain in aquatic resource area.

Isolated Wetland – A wetland which has zero surface water connections to a Water of the State.

Preserved Wetland – A wetland where the removal of a threat to, or preventing the decline of, aquatic resources by an action in or near those aquatic resources has occurred. Preserving wetlands also includes activities commonly associated with the protection and maintenance of aquatic resources through the implementation of appropriate legal and physical mechanisms. Preservation does not result in a gain of aquatic resource area or functions.

Restored Wetland – A wetland developed by manipulation of the physical, chemical, or biological characteristics of a site with the goal of returning natural/historic functions to a former or degraded aquatic resource. Restoration is divided into two categories: reestablishment and rehabilitation.

- Reestablishment - The manipulation of the physical, chemical, or biological characteristics of a site with the goal of returning natural historic functions to a former aquatic resource. Reestablishment results in rebuilding a former aquatic resource and results in a gain in aquatic resource area and functions.
- Rehabilitation - The manipulation of the physical, chemical, or biological characteristics of a site with the goal of repairing natural historic functions to a degraded aquatic resource. Rehabilitation results in a gain in aquatic resource function, but does not result in a gain in aquatic resource area.