

Meeting the Match

There are two general types of match:

“Soft match” which is in-kind match (fairly evaluated), or
“Hard match” which is cash

Matching funds may include any of the following:

- Non-federal public or private funds
- Funds that are not used as match for any other federal program
- Unrecovered indirect costs

Below are examples of ways to meet the match.

In-kind examples:

- **Time donated by Experts-** this represents the time donated by “experts” who deliver services to the organization in support of the program. Experts may include: Medical professionals, lawyers, CPA’s, marketing specialists, graphic designers, website managers, among others. An example would be a doctor who volunteers to review materials for medical accuracy, a nurse who provides instruction in the classroom on STD’s or a lawyer who prepares liability forms for the organization as a part of operating the grant. To determine the in-kind value for these donated or services offered at a reduced rate, calculate the hourly fee based on the typical industry salary for the given expert.
- **Time donated by volunteers-** this represents the time provided to support the program effort in various ways. It could include helping with mailings, setting up for events, manning a health fair booth, providing adult supervision for various program-related activities, janitorial services, running miscellaneous errands for the project, etc. The in-kind value for this donated time can be determined by using the current wage for an administrative assistant and prorating this wage to an hourly rate, times the number of hours given.
- **Media-** this represents any donated or reduced rate media. This category can include a variety of media outlets, including billboard space, radio time for ads and PSA’s, TV spots, magazine creation, program signage in public areas etc. To determine the in-kind value, calculate the industry standard rate for the specific media involved (e.g. cost of radio time) and use the amount that results from a no cost donation or reduced rate to arrive at the amount that can be used for the match.
- **Materials/Services/ Equipment-**this represents an array of resources that support program efforts that are provided at no cost or at a reduced rate including: printing, paper, office furniture and equipment (computers, printers, phones etc.) transportation (provided for client activities) and program incentives and office supplies. This is a partial list of possible items that can be used to achieve match dollars in the form of in-kind donations. Each specific program may provide different activities and events that secure a wide variety of donated goods and services. The in-kind value can be determined by calculating the normal cost of each resource or the savings represented by any reduced rate* amount.

- **Unrecovered Indirect Costs-** To fairly evaluate in-kind supports sites must make certain calculations.
 - Space or equipment where a third party retains title must be valued at the fair rental rate (if this is uncertain, an estimate from a local realtor is acceptable);
 - Volunteer services by professional or technical personnel, family members or youth, consultants and others must be an integral and necessary part of an approved program and constitute an allowable cost if the program had to pay for them;
 - When calculating volunteer rates when the grantee does not have employees performing similar work, rates must be consistent with those paid for similar work in the labor market in which the grantee competes;
 - Volunteer rates can include reasonable fringe benefits;
 - Supplies must be calculated at the market value at the time of the donation.
 - To claim donated time as match, sites should ensure that accurate time logs are kept, using consistent rules, and that the value placed on the time is appropriate and acceptable to auditors.

- **Classroom teacher time-** this represents the time that the “regular” classroom teacher is present while the program instructor is teaching or the amount of time that the classroom teacher spends teaching the abstinence education material. The in-kind value for this “teacher time” can be calculated by using the median income of teachers in the district where services are being provided, prorated to an hourly rate.

- **Classroom/Facility space-** this represents any space used to support and deliver programming. It can include space provided at no cost or at a reduced rate* including an organization’s office space, classrooms, auditoriums, community centers, churches or any public or private facility used to deliver programming. Space used for the display of program materials such as brochures and signage can also be used. The in-kind value for space is determined by using the current square footage rental rate for the space times the square footage utilized. Rental rates can be accessed online for specific areas, cities etc.

Hard match examples:

- **Cash Match**
Cash match is either the grantee organization’s own funds (general revenue) or cash donations from non-federal third parties (i.e. partner organizations), or by non-federal grants. A cash match contribution is an actual cash contribution.

Note: In-kind match dollars can be secured by a thorough review of the wide array of goods and services often given to non-profit or human service organizations. Many times, we are unaware of how much is actually donated as support for program implementation. It is encouraging that most non-profits receive such help at the local level and that this generosity can be leveraged into increased funding that can help provide quality program implementation.

* To determine the “reduced rate,” subtract the amount charged to the organization from the normal amount typically paid for these goods or services. The difference between standard rate and the rate charged the organization is the amount that can be used as the in-kind match