Grant Match Guidance
(adapted from West Virginia Department of Environmental Protection Match Guidance document)

There are two kinds of grant match options, a cash match and an in-kind match. The most common type of match, and the easiest to track, is a cash match. Cash match is either funds from your own organization, a cash donation from an outside source, or cash funds from a partner organization. In-kind matches are typically in the form of personnel time, goods or services provided by your organization or donated by a partner specifically for this project.

Accounting for a cash match is straightforward, since it is a specified amount of money dedicated to being spent on a specific project. However, knowing what to include as part of an in-kind match can be more complicated. The rules regarding each grant will vary, but below are some general rules for tracking in-kind time and expenses.

In-kind match and rates
All or some of the following expenses can typically be counted as in-kind match:

<u>Salaries and wages:</u> List all employees working on the project (including titles). Rates for employee time should be in keeping with their hourly wage. If working with volunteers, list all volunteers and the type of work they are completing. General volunteer labor is often valued at a general volunteer rate unless the volunteer is performing a specialized service. Allowable wage rates may be determined by the granting agency, so check with them first. The volunteer rates below are provided by the independent sector.

Volunteer rates	Note: volunteer rates vary widely based upon the resources available. Always confirm the rate with your grantee and provide your sources.
National (2023) $29.95	
Colorado (2023) $31.51	

Source: <u>Philanthropy Colorado</u>

If these rates are not set by the granting agency, rates for volunteer services should be consistent with one of the following:
1. Those paid for similar work performed by paid staff
2. The federal rate; or
3. The state rates

If no comparison is possible, rates should be consistent with those paid for similar work in the labor market. Otherwise, you can seek out information on wage rates by inquiring with the Bureau of Labor Statistics (https://www.bls.gov/) or by consulting other non-profits in your region. Note: If someone is getting paid with grant funds it is not in-kind, unless a business is donating the labor of one of its employees to your cause. Asking local businesses to do this can be a good way to get them, their owners, their neighbors, etc. involved in your work. Try it!

Tracking (example tracking sheet on page 4):
- Volunteer services time and attendance shall be documented.
- Avoid allocating donated time or other resources to more than one grant – this practice is known as "double-dipping." In other words, time or resources spent on one project should only be counted as an in-kind match for a single grant.
- Remember to document these areas when tracking in-kind contributions:
  - Who is the source – can demonstrate that the contribution is from an acceptable donor source, this is especially important for audit purposes.
  - What was donated – can demonstrate that what is being used as a match is suitable for a match. Be specific and show how it relates to the management plan and work plan.
  - How was the value determined – the donor should generally determine the value and it should be based on standard objective sources rather than best guesses.
  - Who verified the information– who certified that the information is correct? Is there a responsible party who is prepared to sign that the information is true and correct?

Consultant/contracting fees: Include payments for professional and technical consultants and contractors participating in the project.

Travel and per diem: For each trip, you should indicate the number of persons traveling, the total days they will be in travel status, and the total food and transportation costs for that trip. Per diem rates should not exceed maximum [Federal rates](#).

Supplies and materials: Include consumable/expendable supplies and materials to be used in the project, listing each item and quantity individually. These are items that you can only use once (e.g. paint, paper towels, toilet paper) and typically cost less than $500.

Equipment: List equipment items more than $500 and other items not previously listed. Note that equipment items worth less than $500 or that have a useful life of less than 2 years should be listed in the Supplies and Materials category.

Services: This should include the cost of printing, equipment rental, postage, and other services not previously listed. Donated services should be valued at a rate equivalent to that rate ordinarily paid for work in the project applicant's organization. If the project applicant does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work.

Activities that typically do not qualify as in-kind contribution include:
- Passive attendance on training courses, meetings, seminars, etc. (i.e., attendance with no input, as a member of the audience or group).
- Provision of pre-existing (i.e., not generated within the duration of the project) data, expertise, knowledge, or tools, which are publicly available free of charge.
- Routine operations by partners who would do this work whether the coordinating entity existed.

EXAMPLE: MATCH TRACKING

Project Name: _____

Funding Source	Actual	Donated / In-Kind			Volunteers			Other	General Description***
	Cash Contribution	Labor	Supplies/ Materials	Services	Hours Worked	Hourly Rate	Volunteer Value**		
	$ -								
Other Organizations									
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
	$	$	$	$			$ -	$ -	
Total Dollar Amount	$ -	$ -	$ -	$ -	0		$ -	$ -	

**Volunteer value is the volunteer hours multiplied by the volunteer hourly rate, combine volunteer hours by type of work. Retain individual amounts for your records.

***The general description column can be used to describe categories such as tree planting, rent, cash, etc.