Match

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In general, when a federal grant or federal funding source requires matching funding, it is essentially saying federal funds will not pay the entire cost of a project. Grant recipients must contribute additional resources to the project. The amount grantees contribute is match. The cost of a project is the total of the federal grant funds plus match.

Grantees who are required to provide matching funds will be advised of the amount required by their grant coordinator. Required match is on one page one of the subaward agreement.

Here are a few key requirements regarding match:

- can be cash or in-kind and must be from non-federal funds (unless specifically allowed)
- must directly benefit the project and be an allowable cost or activity
- must be documented in the same manner as grant funded activities and will be audited
- cash donations or in-kind donations are not reported as match until they are used on allowable grant activities
- cannot be used to match multiple federal grants
- be in accordance with generally accepted accounting principles (GAAP)

Reporting match and supporting documentation

Grantees who are required to provide matching funds will report match on their claims. Grantees assigned to a **HIGH** or **MEDIUM** financial risk designation must also provide supporting documentation with their claims. If the supporting match documentation is not sufficient, or is not allowable, claims will be returned for correction.

Grantees must maintain records documenting the source, the amount, and the period during which the match was allocated. The basis for determining the value of personal services, materials, equipment, space and volunteers must be documented.

Match requirements by federal funding source

Grantees who receive VOCA (Victims of Crime Act) funding are to provide an additional 25% of their award amount as match. Match can be cash or in-kind. Allowable VOCA match must be expended within the contract period and used for allowable VOCA activities.

VOCA match exemptions and waivers:

- Tribes and Tribal governments are exempt from VOCA match requirements.
- Grantees can request to have their match requirement waived.
- The Iowa Department of Justice (Department) can issue a blanket match waiver for all grantees.

In any year the Department issues a blanket match waiver for the state, all grantees who receive VOCA funding will have their match waived. Grantees will be notified and asked to update their budget details form to reflect this match waiver. Blanket match waivers are determined annually.

In any year the Department **does not** issue a blanket match waiver for the state, grantees can request to have their VOCA match requirement waived by submitting an amendment request in the grants management system.

Download the match waiver policy for detailed information on waiving VOCA match. The Attorney General's Match Waiver Policy

Grantees who receive FVPSA (Family Violence Prevention Services Act) funding are to provide an additional 25% of their award amount as match. Match can be cash or in-kind. Allowable FVPSA match must be expended within the contract period and used for allowable FVPSA activities.

FVPSA match exemptions and waivers:

- Tribes and Tribal governments are exempt from FVPSA match requirements.
- FVPSA does not allow match to be waived.

Governmental agencies who receive STOP VAWA (STOP Violence Against Women Act) funding are required to provide an additional one-third (33.3%) of their award amount as match. Match can be cash or in-kind. Allowable STOP VAWA match must be expended within the contract period and used for allowable STOP VAWA activities.

STOP VAWA match exemptions and waivers:

- Tribes and Tribal governments are exempt from STOP VAWA match requirements.
- Nonprofit, nongovernmental victim services agencies are exempt from STOP VAWA match requirements per 34 U.S.C. § 12291(b)(1).
- States may petition the Office on Violence Against Women for a waiver of match if they are able to adequately demonstrate financial need.
    - Grantees do not apply for match waivers.

Grantees who receive SASP (Sexual Assault Services Program) funding have no match requirements.

Grantees who receive state of Iowa funding have no match requirements. State funding can be used to meet federal match requirements if state funds are used for allowable grant activities. State funds used for unallowable federal activities, such as fundraising, cannot be used as match.

How to calculate required match

VOCA (when not waived) and FVPSA grants will pay for 80% of the total costs of a project. To determine the match required, multiply the requested grant amount by 25%. For example, a grantee requests $100,000. The match is $25,000.

To calculate STOP VAWA match requirement, divide the requested grant amount by three (3). Below are a few match calculation examples:

$47,000 STOP VAWA award to a *county prosecutor* = $47,000 / 3 = $15,667 match
$21,000 STOP VAWA award to a *victim services agency* = no match required

Cash Match
Cash match is actual cash **spent by the grantee** for project-related costs. Cash is not considered match until it is spent. The grantee's accounting records must be verifiable and trace back to source documentation including cash receipts journal, general ledgers, deposit tickets, bank statements, copies of checks/donations and documentation the cash match is not from a federal source nor is it being used to match any other federal grants.

Examples of cash match:

- funding from state or local units of government
- grants or cash donations from private sources
- program income and the interest earned on the program income if it is identified and approved prior to making an award
- salaries and benefits of staff performing grant work funded with nonfederal dollars

In-Kind Match

In-kind match is the value of something received or provided, which benefits the project and is not cash. Donations of goods or services are often easier to obtain than cash donations.

Examples of in-kind contributions are:

- equipment
- project supplies
- workshop or classroom materials
- workspace
- volunteers
- donations of tangible goods, such as clothing, food, toiletries, diapers, furniture, toys

Using donations or services as match

Donations are considered match when they are used to benefit the project. To be considered for match, donations of goods and services must have documentation showing their value and how the value was determined. Additionally, the donations must be allowable, reasonable and not used as match for other projects. Match documentation can be audited.

Donated space - The value of donated space may not exceed the fair rental value of comparable space in a privately-owned building in the same locality.

New and used donations – When new items are donated ask for the store receipt or obtain a printout from the retailer showing the value. When used items are donated, grantees can review the IRS Publication 561 *Determining the Value of Donated Property*. The donor can also provide a list of donated items along with their value. This donor listing is to be in writing and signed by the donor. Company donations are to be on company letterhead.

Tracking donations – Donations should be entered into a tracking system with as much detail or description as possible. The tracking system could be as simple as a spreadsheet showing the source, the amount, and how and when the donations were used.

Donation forms – Grantees should have an in-kind receipt or a donation form to be provided to donors. This form should include the following:

1. Agency name
2. Donor name, address or other contact information
3. Date of donation
4. Location of donation
5. Detailed description of items
6. Purpose for which contribution was made
7. Value of contribution
8. Basis for valuation (how value was determined)
9. Who made the determination
10. Signature of donor if possible
11. Name of employee accepting the donation
12. Signature of employee accepting the donation

The basis for determining the value of personal services, materials, equipment and space must be documented.

Using Volunteers as Match

Volunteer services must be documented and supported by the same methods used by the organization for its own employees. This includes dates, time and description of activities. To be considered as match, volunteer activities must be allowable and directly benefit the project. For example, volunteer time spent lobbying or fundraising cannot be used as match since those activities are not allowable federal activities.

To ensure grantees only report volunteer hours spent on grant eligible activities, grantees are to have policies and procedures regarding tracking and recording volunteer hours and activities. Grantees are to instruct volunteers on proper documentation, certification and submission of their hours.

The value of volunteer time must be consistent with the rate of compensation paid for similar work in the organization or labor market. Fringe benefits may be included in the valuation.

NOTE: The Fair Labor Standards Act defines volunteer as “an individual who performs hours of service for a public agency for civic, charitable, or humanitarian reasons without promise, expectation, or receipt of compensation for services rendered…” 29 CFR 553.101(a). “The 1985 Amendments provide that employees may volunteer hours of service to their public employer or agency provided ‘such services are not the same type of services which the individual is employed to perform for such public agency.’ The phrase ‘same type of services’ means similar or identical services.” 29 CFR 553.103.

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