Match Information for

Colorado Title V Abstinence Education Grant Program

Title V Abstinence Education Grant Program (AEGP) in Colorado require a 84.95% match, meaning that for every dollar of federal grant money spent on the project, the grantee must find 84.95 cents in match in the form of state, local, or donated funds. It is the grantee’s job to generate and document this match with the same accuracy and accountability as documenting the use of federal grant funds.

In-kind match follows the same rules as the money you spend on Abstinence activities. **Your in-kind match must be allocable, allowable, and reasonable.**

Match must be met in the year it is stated in the grant’s budget. You cannot make up for shortfalls in a subsequent year. **Match can be audited** just the same as any other expenditure in your grant.

**Definition of Match**

Match is the non-federal share of program costs. If your organization purchased goods or services but did not request reimbursement from the grant, that is “match”. If another person or organization donated the goods or services, then both the generic term “match” and the more specific term “in-kind” apply.

**In-kind**

In-kind refers to non-cash contributions of goods or services made by a third party to the grantee. Examples of in-kind include work done by unpaid volunteers in support of the program, and donations of supplies, facilities, or equipment. In-kind contributions must be allowable costs, necessary to accomplish program activities, and verifiable.

**What is Allowable?**

Allowable costs are those expenses that are specifically permitted (or not prohibited) by the laws, regulations, principles and standards issued by the federal government and other authoritative sources.

To help you ascertain if costs are allowable, ask these questions:

Is the expense:

* necessary to implement the program;
* reasonable, in that a prudent person would determine that the cost is appropriate;
* allocable to the objectives of the award; and
* compliant with the federal administrative regulations that govern the program?

**If a cost is unallowable under the grant, it cannot be applied toward your match requirement.**

**Other federal funds**

Match cannot be claimed from other sources/programs that are federally funded. In other words, if you receive other federal grants, they cannot be used as match to the AEGP program.

**Match can be counted only once**

You can only count a match contribution once.

**Discounts on goods or services**

Discounts on purchased items cannot be counted toward match. For example, if you order books for a classroom and the publisher gives you 25% off the total cost, you cannot count the 25% discount as match. However, if you purchase sixty books and they give you ten free, you can count the value of the ten free books as match.

**Volunteer services**

These need to be valued at what you would pay for the service. When documenting a person’s service, it should be valued at the rate of what someone would ordinarily be paid to do the work. If the organization has no one doing similar work, then the value needs to be consistent with what is paid for that type of work in the local area. Keep supporting documentation on how the rate was determined with the log in and out sheets. The rate determination must be done annually.

**Physical Space and Equipment**

Depreciation and cost allowance are needed to value space and equipment. Follow current federal guidance. This rate must be calculated annually with documentation maintained in program file.

**Rule of Thumb**

Generally, to determine if a good or service qualifies as match, you should ask, “Is the good or service an allowable expense that could be purchased using federal funds?” Match needs to be reasonable, necessary, well documented, and consistent. Details need to be specific and clear.