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# Let's Track Match!

## Securing and Documenting Match and In-kind Support

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# Match Requirements

## Statutory



- Minimum matching amount the law requires a grantee to provide

## Regulatory



- Minimum matching amount established by CNCS regulations that may be higher than the statutory requirement

## Budgeted



- Amount of match grantee provides based on budget, budget narrative, and program narrative contained in grant application; may be greater than statutory or regulatory required match

# Generating Match



## Cash:

- Donations
- Local governments
- State appropriations
- Foundation grants or corporate contributions

## In-Kind Contributions:

- Value of donated goods and services
- Unfunded Indirect Costs:  
The portion of approved indirect costs not allowed by CNCS in Federal Share

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# Grantee Share or Matching Funds

- Reasonable, allowable, allocable, and necessary for the performance of the award
  - In accordance with grant legislation, provisions, cost principles, organization's policies and procedures, Generally Accepted Accounting Principles (GAAP)
  - Given consistent treatment
  - Adequately documented
  - Verifiable from the grantee's records
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# Grantee Share or Matching Funds

- Not paid by the Federal Government under another award, except where authorized by legislation to be used as match
- Not included as match on any other federally-funded programs



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# Exception: Volunteer Match



Do not count as match -

- The value of direct community services performed by volunteers



May count as match -

- Services such as accounting, training of staff, and other professional services
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# Valuing In-Kind Donations

- ✓ Use Fair Market Price
  - ✓ Consider what it would cost to obtain similar good or service
  - ✓ Value of donation may placed by the donor
  - ✓ Review donation letter or form to ensure the value is reasonable and compare with other estimates or bases for value
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# Recording In-Kind Contributions

- Maintain adequate documentation to support amounts claimed as match
    - **Same standards used to document Federal share**
  - Record donation and valuation of item in detail
  - Enter into the general ledger as income and expenditure
  - Failure to enter match contributions into general ledger requires a formal explanatory policy and separate spreadsheet accountability of receipt and use
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# Documenting In-Kind Contributions

1. Document the basis for determining value of in-kind goods and services
  2. Obtain written acknowledgement of the contribution including:
    - Name and signature of donor
    - Date of donation
    - Detailed description of item/service
    - Estimated value of contribution, how value was determined, who made the determination
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# Sample 1: In-Kind Contribution Form

Visit [www.nationalserviceresources.org](http://www.nationalserviceresources.org) and [www.servicelearning.org](http://www.servicelearning.org) for more sample forms

The ABCD Tutoring Program 1299 N Main Street, Suite 110, Great City, Good State 00000-1234, (800) 555-1212, Fax 321-1234						
<b>In-Kind Contribution Form</b>						
Date of Contribution	Description of Contributed Item(s) or Service	Purpose for Which Contribution Was Made	Real or Approximate Value of Contribution	How Was Value Determined? (i.e. Actual, appraisal, fair market value)	Who Made This Value Determination?	Was Contribution Obtained With or Supported By Federal Funds? (If so, indicate source)

Name of Contributing Organization/Agency/Business/Individual: \_\_\_\_\_

Address of Above Contributor: \_\_\_\_\_ Phone #: \_\_\_\_\_

Printed/Typed Name of Contributor's Authorized Signee: \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Authorized Signee: \_\_\_\_\_ Date: \_\_\_\_\_

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# Retaining Source Documentation

## **Retain all financial records:**

- 3 years from date of submission of final Federal Financial Report (FFR)
  - 3 years from final audit resolution when there is an on-going audit
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# Documentation Examples

Salary

Benefits

Travel

Supplies

Contract &  
Consultant

Training

Evaluation

Admin

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# Identifying Documentation



## Salary

- Signed timesheets with supervisory approval
  - Payroll register
  - Personnel file with salary/wage information
  - Employment contract
  - Cancelled checks/Direct deposit schedule
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# Time & Activity Reporting Summary

All salaries and wages charged to grants must be supported by signed time & attendance records, i.e., timesheets

## ***Exceptions:***

- State, Local and Indian Tribal governments must comply with requirements of 2 CFR 225 (Formerly OMB A-87)
- Educational Institutions must comply with requirements of 2 CFR 220(Formerly OMB A-21)

**{See Handout for specifics depending on Grantee Type i.e. State, Local and Indian Tribal Governments, Educational Institutions and Non-Profit Organizations}**

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# Identifying Documentation



## Benefits

- ☑ Insurance policy
- ☑ Paid invoices and receipts
- ☑ Cost allocation plan or Indirect Cost Rate documentation

***Fringe benefits are allowable, provided such costs are absorbed by all organization activities in proportion to the relative amount of time or effort actually devoted***

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# Identifying Documentation



## Travel

- ☑ Authorization/reimbursement request:  
Organization must have written policies and procedures on hand on how to authorize and reimburse travel
- ☑ Paid invoices and receipts
- ☑ Per diem rates (applicable for area)
- ☑ Mileage calculation
- ☑ Reconciliation of advances to payments

***Travel costs must not exceed charges normally allowed by the organization in its regular operations based on the organization's written travel policy***

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# Identifying Documentation



## Supplies

- ☑ Purchase orders
  - ☑ Packing slips
  - ☑ Paid receipts and invoices
  - ☑ Donated Supplies, i.e., in-kind documentation
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# Identifying Documentation



## Contract & Consultant

- ☑ Purchase orders
- ☑ Signed agreements
- ☑ Paid invoices and receipts

**Maximum Allowed by CNCS for Consultant fee is \$540 per day.**

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# Identifying Documentation



## Training

- ☑ Agenda
  - ☑ Course description, cost
  - ☑ Sign-in sheet
  - ☑ Consultant/Trainer agreement
  - ☑ Paid invoices and receipts
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# Identifying Documentation



## Evaluation

- ☑ Purchase orders
  - ☑ Signed agreement/contract
  - ☑ Paid invoices and receipts
  - ☑ Final copy of the evaluation report
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# In Summary

- Familiarize all staff with cash and in-kind match documentation requirements
  - Ensure supporting documentation relates directly to approved program funded by the CNCS grant
  - Ensure costs are: reasonable, necessary, allocable, allowable, and adhere to grant guidelines
  - Maintain proper records and adhere to required record retention policies
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