

# **MATCH**

This publication is funded in part by a grant  
from the U.S. Forest Service, Department of Agriculture.

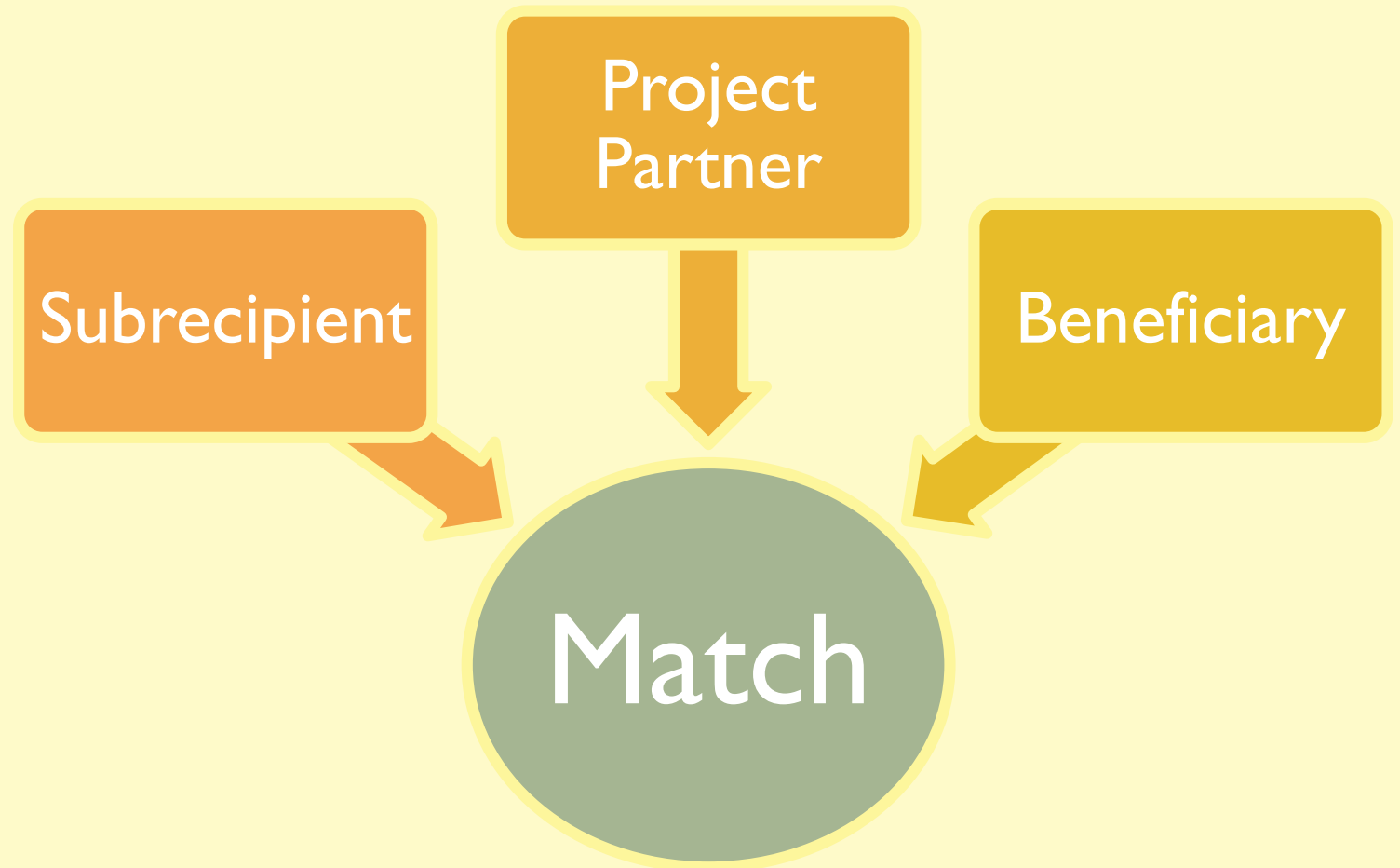
DNRC is an equal opportunity provider.

DEFINING MATCH

## WHAT IS MATCH?

Match contributions are project costs **not** paid for by the subaward or other federal funds. They are usually paid for or donated by

- you (the subrecipient) or
- a third party (a project partner or beneficiary).



## WHAT IS MATCH?

Match is also known as **cost share** because others are sharing in the federal government's costs for the subaward project.



## WHAT IS MATCH?

Match is often contributed in the form of one of these project-related costs, which are **not** charged to the subaward:

Employee salaries & benefits

Project supplies

Contracted services

## WHAT IS MATCH?

Match can also be in the form of **donations** that contribute to accomplishing the project:

Supplies

Equipment

Facilities

Services

Travel

Volunteer  
Labor

IT IS **NOT** MATCH IF IT HAS BEEN

paid for or funded by the federal government (including goods, services, or personnel).\*

already counted toward another federally-financed program.



MATCH

\* Exceptions may apply.

# DETERMINING THE VALUE OF MATCH





THIS SUBRECIPIENT IS CLAIMING THE COST OF ITS EMPLOYEE'S TIME SPENT ON THE PROJECT AS MATCH.

The contribution is valued at the **actual** cost of salaries/wages/benefits (s/w/b), factoring in both:

- compensation paid to the employee and
- employer payroll costs such as taxes, workers comp, and insurance.

Date	Name	Account	Amount
11/01/2017	Smith, Jamie	October Wages	\$711.77
11/01/2017	Smith, Jamie	Unemployment	\$5.77
11/01/2017	Smith, Jamie	Health	\$109.27
11/01/2017	Smith, Jamie	Retirement	\$20.53
11/01/2017	Smith, Jamie	Employer Taxes	\$42.43
11/01/2017	Smith, Jamie	MT Unemployment	\$0.55
11/01/2017	Smith, Jamie	Workers Comp	\$5.02
			<b>\$895.34</b>

***Include this total in s/w/b match.***

## DETERMINING A VALUE FOR DONATED MATCH ITEMS

- Generally, donations, or “in-kind” contributions, do not come with a known cost, but a value can usually be determined based on fair market value or the cost of similar items.
- The value may be the cost of purchasing the item or of renting the item for a short period of time.
- A rule of thumb is to consider what a **reasonable and prudent** person would pay for the item or service.

## COMMONLY DONATED MATCH ITEMS

These  
**operating  
expenses**  
are common  
sources of  
in-kind  
match:



supplies and materials.



use of equipment.



use of office space, conference rooms, or other facilities.



travel-related costs (vehicle use or per diem).



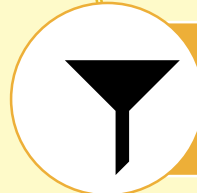
administrative or accounting services.

## MATCH CONTRIBUTIONS IN THE FORM OF VEHICLE USE

A best practice for valuing vehicle costs is to use the **federal mileage reimbursement rate**, updated annually by the IRS. The rate is meant to cover all costs of operating a vehicle, including:



maintenance and repairs



gasoline and oil



insurance

The rate was set at **54.5 cents per mile** for 2018.

## MATCH IN THE FORM OF VOLUNTEER LABOR

When a person contributing services to your project is **not paid** for their time by your organization or other project partners:

- Determine a value for the services provided based on what similar work would cost if paid for in the local labor market.
- If rates are not readily available, use the Montana average cost-per-hour for volunteer services, online at:



[www.independentsector.org/volunteer\\_time](http://www.independentsector.org/volunteer_time)



## MATCH IN THE FORM OF VOLUNTEER LABOR

Note that the value of volunteer time is for the type of work performed, not the typical wage of the worker.

For instance, an attorney's time spent volunteering legal services would be valued at the regular legal fee rate ...

while an attorney's time spent volunteering to plant trees would be valued at the market rate for the **actual labor performed.**



## DOCUMENTING MATCH

You must **retain documentation** to support match expenses or contributions and be able to furnish it to DNRC upon request:

Actual project expenses claimed as match should have documentation similar to project expenses charged to the subaward.

Whenever possible, retain proof that costs were both incurred and paid (i.e. an invoice and receipt).

If estimating value of match based on fair market value of sale or rental price, provide a written description of how you arrived at the figure, (i.e. obtain three quotes from area vendors and average them).



## DOCUMENTING VOLUNTEER TIME

Provide a **time log** with names, dates, hours, and activities performed in support of the subaward.

Document how you calculated the monetary value of volunteer time (if not using the Montana cost-per-hour provided by Independent Sector).

### VOLUNTEER TIME LOG

Week Of: 11/19/2017 – 11/25/2017

Name	Date	Hours	Description of Work
S. Gleason	11/20/17	3	Scheduling Arbor Day activities
C. Tan	11/21/17	2.5	Transporting trees to North River Site
T. Howard	11/23/17	4	Tree Planting at North River Site
M. Thies	11/24/17	2	Tree Planting at North River Site
<b>Total Hours</b>		11.5	
<b>Rate</b>		\$21.04	(Independent Sector)
<b>Total</b>		<b>\$241.96</b>	

## DOCUMENTING DONATED SUPPLIES, FACILITIES, OR EQUIPMENT

Provide the following:

- a description and number of items with dates and names of donors.
- explanation of how the **value** of the items was determined.



## DOCUMENTING DONATED FACILITIES

If available, provide the **published rental rate of a similar facility** and hours or dates the facility was used.





## DOCUMENTING THE DONATED USE OF EQUIPMENT

**Document** what it would cost to rent similar equipment (provide a published rental rate or quote if available) and the number of hours or days the equipment was used.



## DOCUMENTING MATCH: A RULE OF THUMB

When documenting match contributions, consider whether an **independent person** (such as an auditor) would be able to determine what was contributed and how its value was calculated.



DOCUMENTATION SHOULD PROVIDE ANSWERS TO QUESTIONS AN AUDITOR MIGHT ASK REGARDING MATCH.

**WHO**

- Who did it, provided it, or paid for it, and on whose behalf?

**WHAT**

- What was done, purchased, or donated?

**WHY**

- Why is it being included as match? How did it benefit the project?

**WHEN**

- When did the activity occur? When was the expense incurred and paid?

**HOW MUCH**

- What is the dollar value of the match and how was it calculated?

# **MORE QUESTIONS ABOUT MATCH?**

Contact DNRC Forestry Division  
at (406) 542-4300.