

What is Match?

Cost sharing or matching is the portion of project or program costs not borne by the Federal government. This is the same definition as grantee share. Grantee share can be made up of either cash match or in-kind contributions. In-kind donations are non-cash donations of a good or service that can be given a value and is used in achieving your program objectives. Expenses incurred by an organization to meet the project goals and objectives that are not part of the Federal share maybe considered match. "Match" is the portion of program costs that IS NOT paid for by grant funds. Costs incurred as match for the program's operations have the same restrictions and regulations as costs that will be reimbursed through Federal grant funds.

The Women's and Men's Health Programs are required to match, through in-kind or cash donations at the rate of 1:3 (\$1 of State/local funding for every \$3 Federal funding). If we are unable to meet this requirement, the amount of Federal dollars awarded to the program will be reduced, forcing us to discontinue valuable services currently available to Nebraska women.

Valuing In-Kind Contributions

In order to apply in-kind contributions of goods or services to your programs matching funds requirements, the value of the contribution must be credibly established.

Calculating the value of in-kind contributions involves:

- Knowing fair market value.
- Considering the cost of obtaining a comparable good or service - that is, ask yourself what your program would have paid to purchase the good or service if it was not donated.
- Ensuring that the value of the donation is established by the donor.
- Reviewing the donor's letter or form to ensure the value is reasonable.

In-kind Volunteer donations are calculated at the following hourly rates:

POSITION	TITLE USED	JOB CODE	RANGE	MID-RANGE	40% BENEFITS	HOURLY RATE
1-Clerical	Secretary II	S01412	12.213 – 17.729	\$17.73	\$7.09	\$24.82
1-RN/APRN	CHN/Senior	H75513	22.303 – 32.168	\$32.17	\$12.87	\$45.04
2-Professor	UNL		80,000-150,000	\$38.46	\$15.38	\$53.84
3-Physician			140,000-169,000			\$104.78
1-Attorney	Attorney II	A31112	25.696 – 37.211	\$37.21	\$14.88	\$52.09

1-NE Labor Contract Effective 7/1/2018

2-UNL Professors annual salaries vary from 80K – 150K; using the lower end of 80K @ 2080/yr

3-Average NE Physician Salaries; averaged Family Practice, OB (\$158,000), surgery (\$169,000) and Family Practice (\$140,000) using 2080 hours and 40% Benefits

Examples of in-kind contributions:

- Honorarium
- Meeting space/Room fee
- Time spent at an Event
- Postage
- Cash donations
- Sign Space/Marquee/Billboard/Other Commercial Space
- Mileage to and from an event (*must use current IRS mileage rate for that particular year:* <https://www.irs.gov/newsroom/standard-mileage-rates-for-2018-up-from-rates-for-2017>)
- Media Services
- Supplies
- Preparation time for an event
- Telephone Charges

Contribution	Process	Match Amount
Bus Passes	<p>You have negotiated discounted bus fare for your members or volunteers with the local bus company. The regular monthly bus pass is \$28, but your negotiated price is \$15. You have 75 members or volunteers. In this case, you would calculate the in-kind contribution as:</p> <p>$\\$28 - \\$15 = \\$13$ discount per pass, and $\\$13 \times 75$ members = \$975</p>	The total value of the discounted monthly passes that can be counted as match is \$975.
Office or Meeting Spaces	<p>Use the square foot value of the office space, as determined by a local realtor, multiplied by the square footage of the space used by your program:</p> <p>1,500 square feet x \$10 per square foot = \$15,000 per year</p> <p>OR</p> <p>Obtain documentation from the donating organization as to the rental rate normally charged for the space.</p>	The amount of match for space rental to apply is \$1,250 per month totaling \$15,000 per year.
Printing or Copying	<p>Obtain written documentation from a local printing company as to the amount that would normally have been charged.</p> <p>OR</p> <p>Determine the per sheet expense based on paper expenses, copying, assembling, etc., and multiply that amount by the number of sheets copied or printed:</p> <p>$\\$.02$ per page x 1,500 pages = \$30.00</p>	The total match amount to apply is \$30.00.

Criteria for Match

Cash and in-kind contributions can be used to meet cost sharing or matching requirements when contributions meet all of the following criteria:

- Are verifiable from the grantee's records;
- Are not included as contributions for any other federally-assisted program.
- Are necessary and reasonable for proper and efficient accomplishment of project or program objectives;
- Are allowable under the applicable OMB cost principles;
- Are not paid by the Federal government under another award, except where authorized by Federal statute to be used for cost sharing or matching;
- Are provided for in the approved budget; and
- Conform to other grant provisions or OMB Circulars.

Summary

In-kind donations such as non-cash donations of goods or services that can be given a value and used to achieve your program objectives. Because in-kind donations are non-cash transactions, they are part of the grantee share of the budget. When creating a budget, grantees should outline both program participant costs, as well as other resources to meet the goals and objectives of the program.

Women's and Men's Health Contribution Form

The Women's and Men's Health Contribution Form is an example form that can be submitted monthly if contributions are on-going. If contributions are a one-time contribution send the form in at the completion of the activity.

TO COMPLETE THIS FORM

- Submit this form monthly if you contributions are on-going. If the contribution is one-time, send this form at the completion of the activity.
- Include your professional initials and your job title.
- To calculate the value of your time, multiply the number of hours spent on the project by the normal reimbursement rate for your time. If you do not wish to indicate a rate of reimbursement, we will assign a rate.
- Please attach any documentation to this form that would help determine value or eligibility of any items listed.

Supporting documentation should be submitted with your Collaborative Impact Project invoice.

Women's and Men's Health Programs

Nebraska Department of Health and Human Services

Contribution Form

Submit this form monthly if your contributions are on-going. If the contribution is one-time, send this form at the completion of the activity.

Date of Activity ___/___/___

Name: _____ Credentials/Title: _____

Agency/Organization: _____

Description of Contribution (attach material or describe)(See back for examples):

Method of Valuation: (check all applicable lines or attach report of program expenses)

- Personal services (hours spent x employee's regular rate of pay; do not include fringe benefits)
- Supplies (market value of supplies used)
- Printing production/Ad space/Air time (market value)

Date	Description of Work or Product	# miles traveled (round trip)	# of Hours	Rate per Hour	Total Value

Total Contribution: \$ _____

Signature: _____ Date ___/___/___

If you have questions, call Office of Women's Health at 1-800-532-2227

Please send this form to: **ATT: MATCH**
 Women's and Men's Health Programs
 P.O. Box 94817
 Lincoln, NE 68509-4817