

# Match Requirements

The recipient must make matching contributions to supplement the recipient's Combined RFP Activity program budget in an amount that equals the recipient's fiscal year grant.

To be recognized as match for ESG, each contribution must meet the requirements under 2 CFR 200.306, except that:

- (1) Notwithstanding 2 CFR 200.306(b)(4), matching contributions are not subject to the expenditure limits in § 576.100; and
- (2) Notwithstanding 2 CFR 200.306(b)(5), the recipient may use funds from another Federal program as match for ESG, unless doing so would violate a specific statutory prohibition or the recipient or subrecipient counts ESG funds as match for that program.

The recipient may count as match the value specified in 2 CFR 200.306(d) for any building the donates for long-term use in the recipient's Combined RFP program, provided that depreciation on the building is not counted as match or charged to any Federal award. If a third party donates a building to the recipient, the recipient may count as match either depreciation of the building and fair rental charges for the land for each year the building is used for the recipient's Combined RFP program or, if the building is donated for long-term use in the recipient's Combined RFP program, the fair market value of the capital assets, as specified in 2 CFR 200.306(h)(2), (i), and (j). To qualify as a donation for long-term use, the donation must be evidenced by a recorded deed or use restriction that is effective for at least 10 years after the donation date. If the donated building is renovated with ESG funds, the minimum period of use under § 576.102(c) may increase the period for which the building must be used in the recipient's ESG program.

## Eligible Types of Matching Contributions

The matching requirement may be met entirely with cash or a combination of cash and noncash contributions:

*Cash contributions* - Recipients must contribute cash equal to 25% the recipient's fiscal year Combined RFP grant. Cash expended for allowable costs, as defined in OMB Circulars A-87 (2 CFR part 225) and A-122 (2 CFR part 230), of the recipient. This is the most common type of match, and the easiest to track. Cash match is either the Applicant Organization's own funds (general revenue) or cash donations from non-federal third parties (i.e. partner organizations), or by non-federal grants. A cash match contribution is an actual cash contribution.

*Noncash contributions* - The value of any real property, equipment, goods, or services contributed to the recipient's Combined RFP program, provided that if the recipient had to pay for them with grant funds, the costs would have been allowable. Noncash contributions may also include the purchase value of any donated building.

*Calculating the amount of noncash contributions:*

- (1) To determine the value of any donated material or building, or of any lease, the recipient must use a method reasonably calculated to establish the fair market value.
- (2) Services provided by individuals must be valued at rates consistent with those ordinarily paid for similar work in the recipient's organization. If the recipient or subrecipient does not have employees

performing similar work, the rates must be consistent with those ordinarily paid by other employers for similar work in the same labor market.

(3) Some noncash contributions are real property, equipment, goods, or services that, if the recipient had to pay for them with grant funds, the payments would have been indirect costs. Matching credit for these contributions must be given only if the recipient has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of those contributions.

*Costs paid by program income* - Costs paid by program income shall count toward meeting the recipient's matching requirements, provided the costs are eligible ESG costs that supplement the recipient's ESG program.

### Tips for Acquiring Match

1. Seek specific grants and donations that are designated for that purpose. Donors and repeat funders will sometimes give a provisional designation to a gift, allocating it to be used to leverage additional funds. These donors or funders want to match grants because it leverages their own contributions. Such funders may be corporations, foundations, or local, tribal, or state governments.
2. To acquire in-kind match, select the partners in advance of obtaining funding. Potential partners that can provide in-kind match are universities, corporate or business partners, non-profit partners, other tribal or governmental departments, community partners, or even individuals.
3. Project related volunteer time. The best method to value a volunteer's time that is contributing their professional expertise to a project is to use the published range for that position within that person's organization, or rates consistent with those ordinarily paid by other employees for similar work in the same labor market. Fringe benefits and other costs associated with salary may be included in the valuation. Donated travel expenses such as airline tickets or bus fares should be recorded at receipt value. To estimate mileage for traveling on the road, refer to the U. S. General Services Administration's travel resources website ([www.gsa.gov](http://www.gsa.gov)) to obtain federally recommended per diem and mileage travel rates.