



Match (Cost Sharing)

Code of Federal Regulations § 200.306 Cost Sharing

Each grantee is required to contribute to the overall cost of the project. This contribution is called “match”. Match funds are part of the total funds; management and accounting standards must be kept for all funds in the project budget.

- **The required match is 34%** for New York State Council on Developmental Disabilities (CDD) funded projects. The grant match is based upon the **total grant award** (and need not be applied on a line-item basis).
- Programs located in or providing services in poverty areas are only required to provide match of 12% of total program costs with non-federal dollars. Poverty area status must be verified with the CDD. A county is classified as a poverty area if 20% or greater of the total population is below poverty level. Please reference federal poverty guidelines from the Census Bureau:

<https://www.census.gov/programs-surveys/saipe.html>

Click on Data on the left menu and select SAIPE Datasets. Choose the most recent status chart available, usually 2 years behind the federal fiscal year. Click “US and All States and Counties” to download an Excel file, and view Column H – “Poverty percent of all ages” in the file. Numbers must be 20% minimum or greater as there is no rounding up of any of these percentages.

About Match Fund Sources

- The grantee must maintain documentation of the non-Federal share of the funds (required for quarterly reporting).
- **No federal funds or funds used to match other federal grants are allowed to be used as match for CDD grants.**

Common Sources for Match include:

1. State and/or local funds
2. Cash contributions
3. In-kind contributions (if properly valued) when they are:
 - Identifiable from the grantee’s records
 - Properly documented according to generally accepted accounting principles (records must show how the value placed on the third-party contributions were derived)

- Not included as match for any other federally assisted program
- Necessary and reasonable for proper and efficient accomplishment of grant objectives; and
- Allowable

An in-kind contribution is non-monetary support for a project. For example, goods (wholesale value) or services provided instead of cash for one of the project's budgeted line items, including volunteer time involved in project implementation. The contribution, which benefits a project or program, must be from a non-federal third party without charge to the grantee.

Volunteer services may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for third-party volunteer services must be consistent with those paid for similar work in the labor market. Paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable may be included in the valuation. Grantees who provide training, have advisory boards or use volunteers in some capacity for the purposes of their grant, may use the time of volunteers towards match. **For example, the estimated value of volunteer time in New York State is \$37.29/hour in 2023 - 2024* and can be found on this website, scrolling down to the See State-by-State Data link for New York:**

- <https://independentsector.org/resource/value-of-volunteer-time/>
- According to the Financial Accounting Standards Board (FASB), the value of volunteer services can be used on financial forms – including grant proposals – **when a volunteer is performing a specialized skill for a nonprofit.** The general rule to follow when determining if contributed services meet the FASB criteria for financial forms is to **determine whether the organization would have purchased the services if they had not been donated.**
- Please visit [FASB's website](#) for regulations on use of the value of volunteer time.
- The US Department of Labor's Bureau of Labor Statistics (BLS) produces estimates of [hourly wages by occupation](#), to determine the value of a specialized skill.

COMMON SOURCES OF IN-KIND MATCH	
TYPE OF NON-CASH MATCH	VALUATION
Donated time for bookkeeping, accounting audit	Standard Rate
Donated time for Project Advisory Members	NYS Volunteer Rate
Conference/Training registration fees (program income), Discounted Fees from Presenters, Consultants, Volunteer time	Rate Schedule
Donated Time from Local Coordinators	Current Salary/Benefits
Donated Local Mileage	IRS Rate or Grantee Policy
Donated Supplies and Materials	Market Value
Office Space	Rent vs. Lease
Occupancy Costs	Actual Pro-Rated
Previously Purchased Equipment	Market Value Depreciated
Negotiated Indirect Cost Rate (Federally approved)	Per Approved Rate*

***Negotiated Indirect Cost Rate.** For grantees who have a Negotiated Indirect Cost Rate with the Federal government which exceeds the NYS CDD cap of 10%, the difference between the two rates may be used as match. **Please see Direct and Indirect Cost section for further explanation.**

Unallowable Match includes:

- Matching funds from Federal funds (unless specifically allowable by Federal statute; in most cases, Federal funds cannot be used as match funds for CDD grants);
- Match that is claimed as match for another Federal grant program. Match can only be used once;
- Match that represents expenses deemed not allowed;
- Match not representing expenses associated with the CDD-funded project;
- Match that reflects a capital real estate acquisition.

Please note: By the end of the approved budget period, if a grantee fails to satisfy the minimum match obligation, the grantee will not receive reimbursement of CDD funds that were not properly matched. Reporting match expenditures above the budgeted amount is therefore encouraged.