NEW YORK STATE | Council on Developmental Disabilities

# Match (Cost Sharing)

## What is match?

Match, also known as cost sharing, refers to a portion of the project's cost that is not paid by federal funds. All CDD grantees are required to contribute to the overall cost of the project. This contribution is called match is a federal term that comes from the Code of Federal Regulations § 200.306 Cost Sharing. Match funds are part of the total funds. Management and accounting standards must be kept for all funds in the project budget, including both grant and match funds.

## What is the minimum match required for a grant with the NYS Council on Developmental Disabilities (CDD)?

The minimum required match is 34% for all New York State Council on Developmental Disabilities (CDD) funded projects. The grant match is based upon the total grant award. It does not need to be applied on a line-item basis. CDD grantees are encouraged to include additional match funds beyond the minimum of 34% to ensure that the minimum match is met during the grant period.

## Are there any exceptions for Match requirements?

Programs providing services to federally designated poverty areas are only required to provide a 12% match 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. Currently, Bronx County is the only federally designated poverty area in New York State.

*For more information, 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 "SAIPE State and County Estimates and choose US and All States and Counties" to download an Excel file, and view Column H – "Poverty Percent, All Ages" in the file. Numbers must be 20% minimum or greater as there is no rounding up of any of these percentages.*

## How can organizations meet the match requirement?

Organizations can meet the match with both monetary and in-kind contributions if they are from non-federal sources. Most organizations use in-kind sources of match. Please see Common Sources of In-kind Match section for more information in the chart below.

## What is an in-kind match contribution?

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

## What are common sources of in-kind match?

| COMMON SOURCES OF IN-KIND MATCH | |
|---|---|
| **General Guidance:**<br>All match sources must be from allowable sources. They must be necessary and reasonable for proper and efficient accomplishment of grant objectives. They cannot be from federal funding sources. They must be properly documented according to generally accepted accounting principles. | |
| **TYPE OF NON-CASH MATCH** | **VALUATION** |
| Staff time | Portion of annual salary dedicated to working on grant activities. |
| Time for professional services, i.e. bookkeeping, accounting audit | Standard Rate |
| Conference/Training registration fees (program income), Discounted Fees from Presenters, Consultants | Market Value |
| Volunteer time | NYS Volunteer Rate |
| Travel Expenses, i.e. Donated Local Mileage | IRS Rate or Grantee Policy |
| Donated Supplies and Materials | Market Value |
| Language interpretation or translation expenses, i.e. Spanish or other language translation, ASL, Braille, closed captioning | Market Rate |
| Previously Purchased Equipment | Market Value Depreciated |
| Indirect Rate or Federally Negotiated Indirect Rate<br>(Need to provide official approval letter for higher rate) | CDD Allows 15% Indirect Rate<br>Per Approved Rate (*see below) |
| Office Space (when not included in the Indirect Rate) | Rent vs. Lease |
| Occupancy Costs (when not included in the Indirect Rate) | Actual Pro-Rated |
| State, local, donated funds, or cash contributions | Federal funds *cannot* be used to match other federal programs |

## Can volunteer time be counted as match?

Yes, volunteer services may be counted as match when volunteer services furnished by third-party professional and technical personnel, consultants, and other labor is necessary for the program. 2 CFR 200.306(e).

The general rule to follow when determining if contributed services meet the criteria for financial forms is to determine whether the organization would have purchased the services if they had not been donated.

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 also 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. **The estimated value of volunteer time in New York State from April 2025 – April 2026 is $39.40/hour.** Current figures can be found on this website under Resources, scrolling down to the See State-by-State Data link for New York:

- https://independentsector.org/resource/value-of-volunteer-time/

- The US Department of Labor's Bureau of Labor Statistics produces estimates of hourly wages by occupation, to determine the value of a specialized skill.

## *Can Indirect count towards match?

Yes, the NYS CDD allows a 15% indirect rate on all grants, this can count towards match. Some organizations have a higher approved federally negotiated Indirect Rate larger than 15%. In this case, the difference between the two rates can be used as match. However, grantees will need to provide documentation of the higher approved federally negotiated Indirect Rate.

## Are there any forms of match that are not allowed?

Yes, these are examples of match that are not allowed:

- 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.

## Will CDD grantees need to provide documentation of match?

Yes, CDD grantees are required to provide backup fiscal documentation for all grant and match expenses on a quarterly basis. If you would like more information about Quarterly Reporting requirements, please visit our website.

## What happens if a grantee does not meet the match requirement during the life of the grant?

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

*Please contact your Grants Coordinator with questions.*