

IDENTIFYING AND DOCUMENTING OVC IN-KIND MATCH



Overview of Match

A federal grant match is the non-federal share of the overall project costs a grantee is required to contribute. There are two kinds of match requirements, which are cash and in-kind. A cash match requires a cash contribution from the grantee to the overall project costs. An in-kind match includes the value of non-cash contributions—such as volunteer time and donations—as the grantee’s required contribution.¹

In-Kind Match Criteria

In-kind match must be—

- Verifiable from a grantee’s records;
- Not included as part of any other federal award match;
- Necessary and reasonable to accomplish program objectives;
- Allowable under federal government cost principles;
- Not paid by the federal government through other grant awards. Please note an exception: tribes may use federal funds received under a self-determination contract;
- Included in the approved budget submitted to OVC; and
- Compliant with other federal provisions on how to determine the contribution value.

WHO WE ARE

The Human Trafficking Capacity Building Center is a coaching and development hub assisting organizations and tribes with: (1) building their capacity to aid victims of all forms of human trafficking, (2) navigating the broad range of resources available to support their missions, and (3) strengthening human trafficking service networks.

¹ Please refer to the match requirement tip sheet available from the Center for more information.

In-Kind Contributions and Value Determination Guidelines

Volunteer services of skilled and non-skilled labor vital to the program. Value determination guidelines: hourly rates must be consistent with those paid by the grantee for similar work. If no in-house comparison is available, the grantee must use comparable market rates.

Donated items such as equipment, office supplies, and workshop supplies. Value determination guidelines: value assessed may not exceed fair market value, with age and condition of item at time of donation taken into consideration.

Grantee provided services but costs not directly covered in program budget with federal dollars. Value determination guidelines: use the employee rate plus fringe benefits based on federally negotiated indirect rate or the 10 percent de minimis rate for indirect costs - whichever is approved for the project.

Donated space. Value determination guidelines: use fair rental value of comparable space, as determined by an independent real estate appraiser.

Depreciation charges and equipment used to support required activities. Value determination guidelines: use documented depreciation schedules, often including tax records, to determine annual cost. Note: rarely will OVC authorize using the fair market value of equipment and rental charges to determine building and equipment cost.

Strategies for Documenting In-Kind Match Requirements

Establish a rate for volunteer services from the hourly rate of paid grantee staff for similar work; if none is available, use an invoice or pay stub from a volunteer performing similar work for another organization or three posted salaries for work in the same region.

Provide the replacement value of donated equipment and supplies noted in grantee records at time of acquisition and a written assessment of equipment condition and age.

Use pay records – including salary plus fringe – for employees assigned to grant project but not included in federal portion of the budget.

Obtain the rental cost for other spaces, comparable to the space used by the grantee. Provide the federally negotiated indirect rate, if available.

To read the full regulations, visit the [Electronic Code of Federal Regulations](#).