

Subrecipient Guidance for Valuing and Documenting Match from Non-Federal Sources

VT Department of Forests, Parks and Recreation

Summary

Subrecipients must have a process for assigning a value and documenting funds raised from non-federal sources to meet the required cost share (“match”) to funds provided by the Department under a subaward (or other commitment to a Department project or program). Match can be in the form of cash or in-kind contributions. Examples of in-kind (in other words non-cash) contributions are third-party labor, volunteer labor; donation of advertising space, meeting facilities, or equipment; or performance of services at a reduced cost.

Governing Documents

Subrecipient process for assigning value and documenting match must be compliant with Uniform Administrative Requirements for Federal Awards 2 CFR Part 200, Subpart E – Cost Principles:

[https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1.5&rgn=div6`](https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1.5&rgn=div6)

Also refer to 2 CFR Part 200.306 Cost Sharing or Matching: <https://www.ecfr.gov/cgi-bin/text-idx?SID=c16296aefef71d582e0634cf6658cf1&node=2:1.1.2.2.1.4.29.7&rgn=div8>

Guidance

Matching share costs are subject to audit and to the same requirements as direct grant expenditures, as it pertains to a Federal award. All contributions, whether cash or in-kind will be accepted as an eligible part of Subrecipient’s matching share when such contributions meet all of the following criteria:

1. Are verifiable from Subrecipients’ records;
2. Are not included as matching contributions for any other federally assisted program or any Federal contract (i.e., are not double counted);
3. Are necessary and reasonable for proper and efficient accomplishment of approved grant objectives;
4. Are incurred and contributed within the grant period;
5. Are types of costs which are allowable under the applicable Federal cost principles;
6. Are not paid by the Federal Government directly or indirectly under another assistance agreement unless authorized by Federal law to be used for cost sharing or matching; and
7. Are provided for in the approved grant agreement.

Reporting Match to the Department

Subrecipients with subawards that require equal match to direct grant expenses will report equal expenditures and match with each billing submitted to FPR, unless otherwise indicated in the subaward payment provisions. Documentation may include:

- Volunteer sign-in sheets;
- Match report (or “no-cost” invoice) from Subrecipient, for-profit business or partnering organization contributing services; or
- Include match reported for a particular performance period on same invoice as subaward reimbursement request (direct grant costs).

If Subrecipient reporting match provided by a partnering organization, similar documentation as that reported to FPR shall be kept on file as supporting documentation. If a Subrecipient is determined to be moderate or high risk, Subrecipient may be required to submit supporting documentation with match report.

Examples of In-kind Contributed Services Valuation and Documentation

Contributed Service	Recorded Value	Documentation
Professional or specialized service	Normal rates consistent with fair market value (as if Subrecipient were being billed)	Invoice denoting rate (or difference between reduced rate and fair market rate), hours and total amount donated.
Paid staff of a partnering organization	Hourly or daily rate, plus fringe benefits (as if organization were billing for real costs)	Match report on partnering organization's letterhead (a "no-cost" invoice, in essence), supported by the same methods used by organization for its employee's time and attendance records.
Skilled Volunteer (i.e. Conservation Commission member, Selectboard member, etc.)	Volunteer rate as determined in comparison to what Subrecipient would pay an employee for services provided. Rate determination shall be documented and consistent with those paid for similar work performed by Subrecipient staff.	Sign-in sheet, signed by volunteers, with dates, hours and rate. Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by Subrecipient for its own employees' time and attendance records.
Unskilled Volunteer (or Youth) Services not able to be reasonably compared to Subrecipient pay scales	Federal minimum wage rate	Sign-in sheet, signed by volunteers, with dates, hours and rate. Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by Subrecipient for its own employees' time and attendance records.
Donation of Event Space or Meeting Facilities	Normal rates consistent with fair market value (as if FPR were being billed)	Invoice or match report on partnering organization's letterhead denoting donated rate (or difference between reduced rate and fair market rate).