



## **Match Requirement for STOP Formula Grants**

### **Match Requirement**

By statute, a grant made under the STOP Formula Grant Program may not cover more than 75% of the total costs of the project(s) funded. This includes any amount used by the state for administrative costs. (34 U.S.C. § 10446(f).) The costs of projects for victim services or tribes for which there is an exception under 34 U.S.C. § 12291(b)(1) do not count toward the total costs of the projects. State governments may satisfy this match requirement with either cash or in-kind services and may require subgrantees, except victim service providers or tribes, to provide all or part of the match.

The purpose of matching funds is to augment the amount of resources available to the project from grant funds and to foster the dedication of state, local, and community resources to the purposes of the project. The costs of activities counted as match must be directly related to the project goals and objectives. For example, if half of an advocate's time is supported with grant funds, that advocate must track all of his or her time to demonstrate that 50% of it was devoted to the grant-funded project

- Under the statute, the state as the direct recipient of program funds is required to meet this match requirement. However, the state may use its discretion to require some or all of its subgrantees to meet the match requirement in whole or in part (except victim services providers or tribes). Although victim service providers cannot be required to provide match, they can voluntarily do so. The state is also required to match amounts used for administrative costs.
- We encourage states to take into account the ability of subgrantees to match the Federal funds in deciding whether and how much of the required match to pass on to subgrantees.

### **Source of Match**

The source of the 25% non-Federal portion of the project is governed by the DOJ Financial Guide, 2 C.F.R. 200.306, 28 C.F.R. 90.18, and the STOP Program statute. The following provisions apply to the match requirement:

- Funds appropriated by the Congress for the activities of any agency of an Indian tribal government or of the Bureau of Indian Affairs performing law enforcement functions on any Indian lands may be used to provide the non-Federal share of the cost of programs or projects funded under this grant program (34 U.S.C. § 10446(g)) provided that these costs are program related.
- In-kind match must be documented in the same manner as grant-funded activities.
- Funds contributed from private sources or state and local governments may be a source of match. For example, if the program receives cash donations or money from the United Way, this may be used as a source of match. Such funds should be used for program costs which may satisfy the match requirement.

### In-Kind Match

In-kind match may include donations of expendable equipment; office supplies; workshop or education and training materials; work space; or the monetary value of time contributed by professional and technical personnel and other skilled and unskilled labor, if the services provided are an integral and necessary part of a funded project. The value placed on loaned equipment may not exceed its fair rental value and the value placed on donated equipment is the fair market value of the equipment at the time of the donation. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the organization or the labor market. Fringe benefits may be included in the valuation. Volunteer services must be documented and, to the extent feasible, supported by the same valuation methods used by the recipient organization for its own employees. The value of donated space may not exceed the fair rental value of comparable space, as established by an independent appraisal of comparable space and facilities in a privately owned building in the same locality. The value for donated supplies shall be reasonable and not exceed the fair market value at the time of the donation. The basis for determining the value of personal services, materials, equipment, and space must be documented.

### Examples of Match

Following are some specific examples of possible sources of match for this program:

For the state:

- If the state provides office space for the project, the cost of utilities, insurance, security, janitorial services and the like may be used as in-kind match to the extent they are not being paid out of Federal funds (including through indirect costs). If the office space is donated by an outside source, the rental value of the space also may be used as match.
- The salaries of any state employees that are working on grant-related purposes but are not paid with grant funds may be used. For example, if the state is paying the STOP administrator out of non-Federal funds, the administrator's salary may be used as match. Also, if any of the administrator's support staff are paid with non-Federal funds (and are not included in indirect costs charged to the grant), then those salaries also may be used as match to the extent that the staff are working on the grant project. In addition, fringe benefits of state employees working on the project may be used as match if they are not covered by Federal funds.
- If the project has an advisory council, such as a group that meets to develop the state's implementation plan, and the members are not compensated for their time, the time spent by those members may be used as match. In addition, related meeting costs, such as transportation costs and preparation time of the members, may be used as match to the extent they are not covered by Federal funds. Any other volunteers involved in the project also may be used as match.
- Other donated tangible goods that are used for the project, such as donated furniture, may be used as match.

For subgrantees:

- If an entity other than the subgrantee donates office space free of charge to the subgrantee for the project, the fair rental value of the space may be used as match. For example, a police department may donate an office to house a victim advocate from a domestic violence shelter. Similarly, the cost of utilities, insurance, security, janitorial services and the like may be used as in-kind match to the extent they are not being paid out of grant or other Federal funds. Programs also may receive short term donations of space, such as a room to hold a meeting or a training event, which may be used as match.

- The salaries of any employees of the subgrantee that are working on grant-related purposes but are not paid with grant funds may be used. For example, a hotline coordinator at a shelter, a police officer or prosecutor working on a sexual assault unit, or other employees could be used as match to the extent that they are not paid by Federal funds.
- If the subgrantee has a board of directors or advisory board and the members are not compensated for their time, the time spent by the council members may be used as match. Any other volunteers involved in the project, such as trainers and speakers, pro bono attorneys and other professionals, hotline volunteers, people volunteering to give public presentations about the subgrantee or about violence against women, volunteers facilitating support groups, and child care volunteers also may be used as match.
- The reasonable value of other donated tangible goods that are used by the project may be used as match. For example, a program may receive donations of used clothing, the reasonable value of which may be used. A funded shelter may also solicit donations both from individuals and from companies such as supermarkets of food and items such as shampoo and toothpaste for use by victims, toys and other supplies such as diapers or formula for victims' children, and supplies for the program itself such as furniture or computers.
- Subgrantees also may receive donations of services that can be used as match. For example, a local printing company may agree to print some training materials at no cost to the program. Other examples of donated services may include web space and services, other computer services, legal services, translation services, telephone services and accounting services for the program as well as psychological counseling, job training, medical services, taxi and hotel vouchers, and child care services for victims. The services could be provided by an individual volunteer or by a company.