

Silos & Smokestacks National Heritage Grant Programs
Match Language Document

- 1) All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when the contributions meet all of the following criteria:
 - a) Are verifiable from the recipient's records;
 - b) Are not included as contributions for any other federally-assisted project of program (i.e., the same item cannot be used to match two different federally assisted projects or programs);
 - c) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives;
 - d) Directly benefit and are specifically identifiable to the project receiving Federal assistance from the Silos & Smokestacks Grant program;
 - e) Are not paid by the Federal Government under another award (i.e., Federal funds or federally supported costs cannot be used as matching share); and
 - f) The basis for determining the valuation for donated personal services, materials, equipment and space must be documented.
- 2) Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor 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 volunteer services shall be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not in the recipient organization, rates shall be consistent with those paid for similar work in the labor market in which the recipient competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.
- 3) When an employer other than the recipient furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits that are reasonable, allowable, and allocable but exclusive of overhead costs), provided these services are in the same skill for which the employee is normally paid.
- 4) Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees' time and attendance records.
- 5) Donated supplies may include such items as office supplies, laboratory supplies, or construction supplies (such as bricks and lumber), needed to perform the grant-assisted work. Value assessed to donated supplies included in the cost sharing or matching share shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.
- 6) The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.
- 7) The value of donated space shall 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.
- 8) The value of loaned equipment shall not exceed its fair rental value.