

MATCH REQUIREMENT

Requirement:

You must provide 25% of **total** grant funds, so 25% of the total project costs come from the grantee and 75% from the Council. *See page 2 for calculations.*

If the applicant is located in Baltimore City or Somerset County, the match required is 10%.

Matching funds may include in-kind supports or other non-federal sources of funds. Any in-kind support used as match must have a value directly related to the grant.

Common Examples of Match:

- Volunteer Hours¹
- Donated space
- Donated materials, supplies and equipment
- Donated professional services

Type of Non-Cash Match	<u>Value</u>
Donated Time for bookkeeping, accounting, audit	Standard Rate
Donated Time for Project Advisory Committee members	Various
Discounted Fees from Presenters, Consultants, Volunteers	Actual Cost; Volunteer Rate
Donated Time from Professionals	Current Salary & Benefit Rate
Donated supplies, materials	Market Value
Office Space	Actual Cost – prorated
Indirect Cost	Approved Rate

Unallowable match cannot be used as match for funding from the Council.

Common Examples of Unallowable Match:

- Matching funds that come from federal funds.
- Match that is claimed as match for another Federal grant. Match can only be used once, duplicating match is not allowed.
- Match for expenses that are not associated with the Council funded project.
- Match that reflects a capital real estate acquisition.

¹ The current value for volunteer hours in Maryland is \$27.50.

Formula:

(Be certain to divide by 75% not 75 and multiply by 25% not 25)²

Funds Requested divided by 75% = Total Grant Funds Total Grant Funds minus Funds Requested = Grantee Match Verify accuracy: Total Grant Funds X 25% = Grantee Match

Examples of how to calculate:3

If requesting \$20,000:

Step 1: \$20,000 **divided by** 75% = \$26,667

Step 2: \$26,667 **minus** \$20,000 = \$6,667 (grantee match requirement)

Step 3 (to verify calculation accuracy): $$26,667\underline{x}\ 25\% = $6,667$ (grantee match is 25% of the total)

² For proposals from Baltimore City or Somerset County, substitute 10% for 25% in the examples.

³ The amount requested is provided for purposes of illustration only. The amount of Council funding the applicant actually requests should be substituted for \$20,000.