



ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION  
OFFICE OF INTERGOVERNMENTAL SERVICES

**SUBGRANT ADMINISTRATION GUIDE**  
**PART II: POST SUBGRANT REQUIREMENTS**

**B. MATCHING or COST SHARING**

1. MATCH REQUIREMENTS

- a. Federal grant programs administered by IGS require subgrant organizations to provide a matching contribution as a means to enhance the impact of the federal funds and to demonstrate the subgrant organization's ability to someday become self-sufficient.
- b. Matching contributions must be directly related to the subgrant project and cannot be provided from other nonfederal funds. Once budgeted within a subgrant budget, the source of match becomes a part of the subgrant contract, and is not eligible to be used to match other programs.
- c. Funds provided for a match must be used to support the project and must be in addition to, and therefore supplement funds that would otherwise be made available for the stated program purpose.
- d. IGS requires subgrant organizations to provide a cash and/or in-kind matching contribution of 25% to 37%, depending on the specific federal grant program under which it is funded.
- e. Allowable activities (not an all-inclusive list) include: crisis intervention, hospital accompaniment; hotline counseling; supportive; information & referral; compensation claim assistance; child care while parent received direct services, legal advocacy, etc.
- f. Unallowable activities (not an all-inclusive list) include: lobbying; on-call; babysitting; fundraising, etc.

2. TYPES OF MATCH

- a. Cash Match (hard) includes cash spent for project-related costs. Sources for cash match may include, but are not limited to:
  - i. Funds contributed from private sources.
  - ii. Program income and the related interest earned on that program income generated from projects, provided they are identified and approved prior to making an award.
- b. In-kind Match (soft) includes, but is not limited to:
  - i. The valuation of in-kind services. "In-kind" is defined as the value of service or property received or provided at no cost to the subgrant organization.



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- c. The use of volunteers to provide services.
  - i. A value of \$16.87 per hour has been placed on the services of volunteer advocates providing direct services to victims of crime.
  - ii. The maximum amount of hours a volunteer advocate can work on any given day, for the purposes of match, is eight (8).
  - iii. Volunteer hours may be counted for volunteers who are "on-duty". An "on-duty" volunteer is one scheduled to provide specific allowable project activities and/or services during a specific time frame. The scheduled volunteer must actually provide the activity and/or service. The volunteer's time must be reflected on a volunteer timesheet and maintained by the subgrant organization.
  - iv. Volunteer hours may NOT be counted for volunteers who are "on-call". Volunteers who are available, but never provide services may not be used for purposes of match. Only when a volunteer is actually called upon to provide services, such as answering the hotline, may his/her time be used as match.

3. TIMING OF MATCHING CONTRIBUTIONS

- a. Subgrant organizations are requested to apply matching contributions in proportion to the obligation of the federal funds. However, the full matching share must be provided by the end of the subaward period.

4. RECORDS FOR MATCH

- a) Subgrant organizations must maintain records which clearly show the source, the amount, and the timing of all matching contributions. In addition, if a program or project has included within its approved budget contributions which exceed the requirement, the subgrant organization must maintain records of them in the same manner as it does the required matching shares.

5. WAIVER OF MATCH

- a. VAWA 2005, as amended, created a new provision eliminating match in certain circumstances and providing for waivers of match in other circumstances.
- b. Although no longer a federal requirement, the State of Arkansas requests that all subgrant organizations provide either in-kind or cash match. For exempt organizations, such as victim service providers, this would be a voluntary match.



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- c. It is the belief of the State that the provision of match is a method by which an organization demonstrates its commitment to the implementation of comprehensive strategies addressing violence against women, based upon the forging of lasting partnerships between the criminal justice system and victim advocacy organizations.
- d. To request a waiver of match an organization must demonstrate its financial need and adhere to the following instructions:
  - i. Submit a one page narrative addressing the issues or points listed below (if an issue does not apply please indicate as such):
    - Name and title of individual requesting the waiver.
    - Project period of grant award and amount of match requested to be waived.
    - REQUIRED DOCUMENTATION: Copy of grant award notification.
    - If your state or local region has been affected by a disaster AND been designated a FEMA disaster area within the past 3 years. *Please attach a copy of the declaration of disaster.*
    - Any special circumstances indicating financial need and/or economic distress or other evidence you would like considered (e.g. lay-offs, double digit unemployment rates, reduction in funding, population served).
- e. Attach documentation that supports the information you provided in your narrative.
- f. Failure to respond to all items may significantly delay the waiver review and/or result in the denial of the waiver request.
- g. Waiver requests must be submitted within two weeks from the date of subgrant acceptance.
- h. Waiver requests should be addressed to the attention of Debbie Bousquet, Program Manager.