

## MATCH

### 1. What is NCCDD Match?

Answer: Match is the non-federal share of cost that the contractor or contractor's partners are required to contribute to accomplish the purposes of the contract.

The structure of the match requirement is to promote sustainability of the contracts after the end of the contract.

There are two types of match.

1. CASH Match Contribution is an actual expenditure (cash) contribution and it can be:
  - the contractor organization's own funds (general revenue),
  - cash donations from non-federal third parties (like a partner organization), and
  - by non-federal grants.

2. IN-KIND Match Contribution can come from the contractor organization and third parties. The typical forms are value of donated Goods and Services, and can be direct or indirect cost.

Goods are items that are tangible such as supplies.

Services are activities provide by someone else.

**Example:** labor (personnel), space, training, supplies, equipment and services

**Labor Example:** volunteers from a local school or consultants from a no-profit agency lead a training event

**Space Example:** if a training takes place in donated office or large meeting space, the market value of renting that space may be counted.

Can be expendable or non-expendable personal property.

**Expendable** = (equipment, office, workshop supplies and cannot exceed the fair market value)

**Un-expendable** = (land, building, equipment)