

# In-Kind Contributions

- Non-Federal share (Match) may include cash, expenditures by the grantee, and third-party in-kind contributions.
- Funds and Expenditures used to Match OAA funds must not conflict with Older Americans Act requirements and Regulations.
- To be used as Match, in-kind contributions must be from a third-party, verifiable and the records must show how the value of the in-kind contribution was determined.
  - That valuation must be reasonable, subject to audit, and meet the requirements at 45 CFR 75.306

# Examples of In-Kind Contributions

- volunteer services (a reasonable hourly rate applied to a volunteer's time multiplied by the number of hours he/she works). For example, advisory/grievance council members, kitchen help, servers, receptionist, HDM drivers;
- donated time of employees from other organizations (salaries or positions must not be supported by Federal funds);
- unpaid interns or fellows;
- donated supplies and loaned equipment;
- donated food from food banks, etc.;
- donated utilities;
- donated or discounted space;
- transportation services to and from nutrition sites, medical appointments, shopping trips, etc. provided from non-Federal sources.

# Voluntary Contributions

- Voluntary Contributions May Not Be Used as Match
  - Exception only for ARP - see notice of award terms and conditions
- Voluntary Contributions Meet the Definition of Program Income
  - 45 CFR 75.307

# ARP Program Income

- ARP Title III grant only, program income generated as a result of the ARP Title III grant may be used to meet match requirements
  - Program income may only be used to meet the match requirement of the federal award in which the income is generated
- If a State elects to allow program income as match, SUAs should develop clear policies and procedures to account for and document program income used as match for the ARP grants
  - Program income may not be use used to meet the 1/3 of 15% match requirement for Parts B, C1, and/or C2
  - Program income must be expended on the service for which the income was collected
- States are required to report in Box 12 of the SF-425 the dollar amount of the program income by grant award number allocated to meet match requirements