Examples of In-Kind and Cash Match funds:

**Cash Match** – This is actual cash paid by the applicant agency for a service or product. This includes any funds that were donated to the agency to off-set the costs of a specific item.

For example: United Methodist Church gave (i.e. donated) $500 to Safe Shelter Inc to pay for their utilities. The supplies budget would show $500 in the Cash Match column for the Utilities line item. The Source.of.Match tab (in eGrants) would show “Cash Donation from United Methodist Church” in the amount of $500 with the match type as Cash Match.

**In-Kind Match** – Services or goods that are donated to the grantee agency by a third party. Note that one division/department within an agency/organization CANNOT donate goods or services to another division/department with that same agency/organization.

**Example** - a Sheriff’s Department within a county CANNOT donate a car to the DA’s Office within that same county, because the county is the grantee and a grantee cannot donate something to themselves.

**Example** – (a third party using cash to pay for a service or product for the grantee) United Methodist Church pays the Utility bill for Safe Shelter Inc. Although cash is being used to pay the bill, it is not the grantee agency’s cash; therefore, this would be an in-kind contribution. The supplies budget (in eGrants) would show $500 in the In-Kind column for the Utilities line item. The Source.of.Match tab (in eGrants) would show “Utility costs paid by Methodist Church” in the amount of $500 with the match type as In-Kind.

**Question:** Can the use of committee member’s time be listed as In-Kind match? If a grantee wants to use one or more committee members’ time as in-kind match, there needs to be a written statement or agreement (could be a simple letter) from the committee member’s employer stating that the committee member may dedicate a specific amount of time to the committee without an expectation that the committee has to pay for the service. The grantee would have to determine the value of that time using their normal methods of valuing volunteer time. Typically they would determine the amount they would have paid that person if they were hired and use that amount as the value for his/her time.