



In-Kind and Cash Match Detailed Instructions

Required Matching Investment for Program and Grant Recipients:

All North Carolina Humanities Council programs require a matching investment from the local organization. This match can be made through any combination of cash and in-kind contributions which go towards implementing the event/project. Below are definitions and examples of cash and in-kind contributions:

- **Example of a cash match:** An organization makes a cash match when paying for publicity, printing, refreshments, and any scholar travel, meals or lodging.
- **Example of an in-kind match:** An organization makes an in-kind match when providing facility space, materials or equipment, and administrative or volunteer time planning the program.

Further Details on In-Kind Matches:

These can include, but is not limited to, donations of labor, space, or materials, such as:

- A. The value of time for persons involved in planning or administering the project
- B. The rental value of a donated meeting room or auditorium
- C. The value of publicity donated by local media outlets
- D. The value of refreshments

Assigning a Monetary Value to In-Kind Contributions

These values should coincide with the value of these services, facilities, or materials on the open market in the local area, as long as the assigned values are reasonable and will bear scrutiny by the North Carolina Humanities Council and its auditors. In situations where volunteer services are furnished by individuals who are employed and who perform these same services in their regular work environment, the in-kind match should be computed at their regular rate of pay and pro-rated as appropriate.

Listed below are North Carolina Humanities Council guidelines for computing in-kind services where the local market value is not easily determined:

Administrative time	Donated time of project director, fiscal agent, planning committee, consultant, etc. at market/salary rate. We suggest using a \$15.00/20.00 compensation rate when exact salary figures are unknown.
Supplies and Equipment Rental	Fair market rental value of video or other equipment provided, postage & paper, cost of refreshments served at programs, etc.
Travel, Meals, Lodging	Mileage at \$.56 per mile (or other organization rate) and any out-of-pocket meals or lodging while traveling on behalf of the project.
Rental of Facilities	Fair market value or rental cost of meeting/event space your organization provided.
Printing and Publicity	Value of promotion time/space donated by television stations or newspapers, use of photocopier, etc.
Other (please itemize)	Contributions not fitting categories above. Please specify the nature of these contributions.



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Listed below are additional details and considerations for valuing services provided:

A. VALUATION OF VOLUNTEER SERVICES

For planning, administering, directing, and/or coordinating a project, assign a value of \$15 to \$20 per hour per person unless the service is identical to that performed in the person's regular work environment; for clerical or secretarial assistance, \$6.50 per hour per person. **Fringe benefits cannot be included as in-kind contributions

B. VALUATION OF CONSULTING SERVICES

For humanities scholars, assign a value of \$100 per person per day or \$50 per person per meeting, unless these persons are members of the project planning committee or are serving as the project directors. In these cases their time should be computed at \$15 to \$20 per person per hour.

C. VALUATION OF MEETING SPACE

If no rental fee structure already exists, space should be computed at \$100 per evening or \$150 per day for most large-group facilities.