



MEMORANDUM

To: All Local Partnership Executive Directors
From: Christine Bauer, Fiscal Consulting & Contracts Director
Subject: Program Match Reporting & Rate Change
Date: August 26, 2025

The non-professional volunteer hourly wage rate for Smart Start Program Match in-kind reporting is changing for the fiscal year ending June 30, 2026, as it has each previous year. (The rate for July 1, 2024 - June 30, 2025 was \$31.78/hr.)

The new rate for July 1, 2025 - June 30, 2026 is increasing to **\$33.25/hr**. The Candl reporting system has been updated so that \$33.25 is the new default rate for volunteer time entries for FY25-26. All in-kind contributions for non-professional volunteer hours reported for FY25-26 should be at this new rate, which will remain in effect until July 1, 2026.

Please note that this is not a "State rate" that is authorized for use with other State or non-profit programs. This rate is only applicable to Smart Start Program Match, as required by and defined in Smart Start legislation.

Program match reporting is required quarterly. Due dates for the fiscal year are as follows:

Quarter End	Reporting Due Dates
Sept 30	October 17
Dec 31	January 16
March 31	April 17
June 30	August 7 *

** The final reporting due date for some LPs may be earlier if the LP is in the first wave of audits to be completed for FY25-26. An earlier program match reporting due date will be communicated individually to any LPs with early audits, to ensure adequate time for NCPC review so that the program match information needed by the auditors (Schedule 5) can be submitted by the audit package due date.*

All Partnerships must complete program match reporting through the online Candl system (pronounced "candy"). There is no need to submit a printed or exported report, but all data entry must be complete by the deadlines stated above. Candl program match reports for each LP will be generated by staff at NCPC for review. If you have questions about what is reportable as a Smart Start Program Match contribution, or related documentation requirements, please contact a member of the Fiscal Consulting & Contracts team.