



## **Why Including Diapers as a Line Item Matters**

### **Remind Your Partners to Remember the Diapers!**

You all know that the most common response to explanations about diaper need is “I never thought of that—I really don’t think about diapers much.” Bringing the need for diapers into the budget can help highlight the importance of diapers not only to the individual families receiving diapers, but also to the success of the various programs each diaper bank supports through its agencies. If all agencies using diapers included a line item for diapers in their budget, the need for diapers and their economic impact would be highlighted for individual donors, grantors and the general public. When diapers remain grouped in general expenses or supplies, it is easier to overlook the importance of diapers in ensuring that children have all they need to thrive.

**We believe that diaper banks should ask their agencies to include diapers as a line item in their annual budgets and in any grant applications for programs that would benefit from having diapers.**

### **Why?**

Raising awareness of the many ways that diapers affect daily life for families in need is key to addressing the problem. One way to do that is to highlight how diapers effect “unrelated” programs. As operators of diaper banks, you are aware of the many types of agencies you serve, but many of your donors and potential may be unaware of the wide variety of agencies and programs for which diapers are a essential need. Likewise, donors and grantors to your partner agencies may be unaware how much diapers are integrated into the services provided. Finally, government grantors and policy makers may be unaware of the importance of diapers to the social services agencies your diaper bank supports. If diapers keep popping up in the budgets of diverse agencies, it will be easier to see their importance.

### **How?**

#### **Financial documents:**

- Provide your agencies with financial information about the in-kind value of the diapers you donated to them. Under federal tax law, the donor (the diaper bank) is responsible for assigning the value of the donated goods. This allows them to include the value of the diapers as an in-kind donation when preparing their accounts and tax documents. It also reinforces that you provide goods that can be valued (and budgeted for).

- Urge those agencies that do not currently account for donated diapers as a noncash contribution in their financial documents to do so. By adding your diapers to their bottom line, they will be able to show to their supporters that they are able to garner valuable assets for their programs, that they are using resources wisely by securing donated diapers rather than spending program cash, and that they have a partnership with another charitable organization (the diaper bank) that provides tangible benefit.

#### **Grants and collaboration:**

- Take every opportunity to work closely with your agencies to help them with grant proposals for programs where they will use the diapers you provide them. If you see a grant opportunity that one of your partner agencies might qualify for, forward it to the agency, along with a suggestion on how to include diapers in the budget.
- Consider jointly apply for grants. Funders often appreciate when multiple agencies work collaboratively on a program.

#### **Working with Government-supported Agencies:**

- Check with those agencies that are government agencies or nongovernmental organizations implementing government-supported programs, such as Head Start or Child Care Development Block Grant funded child care programs to learn if they have a requirement for an “in-kind match
- If so, offer the diapers from your diaper bank be used an in-kind match. Diapers from a diaper bank are a terrific “in-kind match,” particularly for those programs such as Head Start and Early Head Start that are required by regulation to provide diapers to participants.
- Ask government-supported programs that do not have an in-kind requirement to specifically identify diapers as a budget item. By separating out diapers as a line item, the agencies signal to their government funders that diapers are an important part of the program and this requirement has a tangible cost. The agencies also show that they have found a way (through partnership with the diaper bank) to meet this requirement without taking funding from other aspects of their program.