

Guidelines for Requesting Match Funds

Funders have various reasons to require a match. The primary reason is to share the costs of various government programs across jurisdictions or with the private sector. In addition, funders sometimes structure match requirements to promote projects' sustainability past the grant program's life.

Any funder may require that a grantee "match" some portion or all of the funds they provide. When a federal grant requires the grantee to match funds, standard regulations govern what can be counted as a match and how these funds must be documented. Additionally, grant agreements may specify what sources of matching funds can be used and the degrees to which types of matching funds are allowed.

All match funding by the University is considered a financial deficit and, thus, must be a stated requirement in the grant solicitation and necessitate additional time for approval for submission.

Matching funds are funds paid in proportion to funds available from the funding entity. This means that a grant from a funding source will only be paid on the condition that a certain amount of funding is also contributed, usually by the University and/or a third party in some circumstances.

With rare exceptions, federal funds cannot be used to match a federal grant. Simply put, "match" is the non-federal share of costs that the grantee or the grantee's partners are required to contribute to accomplishing the purposes of the grant. Contact the Executive Director of Research for more information on the use of federal funds for matching requirements.

Matching funds can include non-federal public or private funds; funds not used as a match for any other program; unrecovered indirect costs; cash, or fairly evaluated in-kind commitments. In other words, the match can be either an actual expenditure (cash) or a virtual cost (in-kind contribution). Federal grants typically require the match to come from a non-federal source.

A cash match is the most common type of match and the easiest to track. A cash match comes from the University's funds (general revenue), donations from non-federal third parties (i.e., partner organizations), or non-federal grants. A cash match contribution is an actual cash contribution, whereas In-kind match contributions come from the grantee organization. An in-kind match is typically in the form of the value of personnel, goods, and services, including direct and indirect costs. Third-party in-kind match contributions come from other non-federal third parties. Third-party in-kind match contributions come in the form of the value of personnel, goods, and services (including direct and indirect costs). The University and third parties must document the contributed resource of value.

Any individual or group considering a grant opportunity involving matching funds should contact the Executive Director of Research early in the application process. Any match funding commitment must be approved by the Executive Director of Research and the Provost, as well as the President in certain instances.

The University can use cash, computer hardware, software, office supplies, salaries, space, volunteer services, and/or a combination of these for matching funds. The salaries and wages of employees used as matching funds must be supported by personnel activity reports (timesheets) that reflect the activity performed by the employee and the time spent on each activity, along with pay records. All such calculations must be based on base salary and a forty (40) hour work week.

A separate cost center should be created for matching funds.

The University's Office of Research and Sponsored Programs maintains documentation, provided by the applicant, of match funding, which includes: a description of the contribution, the dollar value, and an explanation as to how the contribution was calculated, account numbers associated with cash and salary commitments, and signatures of the applicant, the relevant chair and dean, the Executive Director of Research, and the Provost. In addition, for match support from outside University (third party), an authorized individual who can make the commitment must provide an official letter detailing the total dollar match (cash and in-kind). No proposals will be submitted without approved letters in hand.

In general, match funding will not include a waiver of indirect costs. Federal agencies and other sponsoring organizations pay the University for indirect costs in addition to the direct costs of a grant or contract award. These indirect costs are the related costs of using the University's facilities and administrative support that cannot be claimed as direct costs. Therefore, only grant proposals that offset standard facilities and administrative support in the direct costs will be considered for such a waiver.

For further information, contact the Executive Director of Research.