

# WA State GEAR UP Match Requirements



## Understanding Match

Washington State GEAR UP is required to collect a dollar-for-dollar match. For every federal dollar spent, an equal dollar of match from state, local, or donated funds is required. Match is collected and documented with the same care and attention to accuracy, accountability, and timeliness as documenting the use of federal grant funds. If the match requirement is unmet, federal funds may be reduced, or the award could be terminated. Qualifying match contributions must be necessary to accomplish program activities, which must be verifiable and allowable according to GU guidelines. Match follows the same rules as the money you spend on GU: match must be allocable, permissible, and reasonable.

## School District Partner Match Requirement

WAGU school district partners must collect, and document matches as defined in the annual contract period. The match rate may increase or decrease throughout the cycle depending on the total match collected.

The school district's match requirement must be met during the contract period. The match is submitted monthly, along with the expenditure reimbursement documentation. WSAC staff will monitor match collection and intervene any time there is a concern to ensure the match is met.

## Definitions

### Match

The first rule of match is that if it is an allowable expenditure, it is an allowable match. "Match" is a general term that refers to goods, services, or staff time purchased or donated to support the project.

The non-federal share of program costs supports GU's goals and objectives. It demonstrates a school district's commitment to building a sustainable career and college-going culture beyond the grant cycle.

### Cash Match

If the school district purchases goods or services or pays for staff time to support GU goals and objectives but does not request reimbursement from the grant, this is considered a "Cash Match." Using the federally restricted indirect rate on GU expenditures is also an allowable cash match. Other sources of cash match may include local scholarships, other grant awards that support GU goals and objectives, and other district programs such as summer programs, transportation, and after-school tutoring. State or local funds may pay for allowable match contributions, but other federal funds cannot.

### In-Kind Match

Most matches typically are considered "in-kind." In-kind refers to non-cash contributions of goods or services from third-party individuals or organizations to support GU goals and objectives. Examples of in-kind include work done by volunteers in support of GU, fee waivers, and donations of supplies, facilities, or equipment. In-kind match donations may include the time contributed by both non-school and school volunteers. Most of the time, the largest source of in-kind match is staff time (salary and benefits) from school administration, teachers, and staff. The donation cannot be sourced with other federal funds. **Note:** Discounts cannot be counted as a match; only the value of donated items can be counted.

## How to Meet Your Match

Collecting and documenting matches on an ongoing basis is wise, efficient, and much less stressful than attempting to catch up or go back and document it. When collected as part of the day-to-day program, recording accurately and monitoring regularly is easier. Breaking down a grant's match requirement monthly or quarterly makes it manageable and attainable. While GU staff have primary responsibility for collecting match documentation, participation from everyone in the district is required.

### Required Annual Training

GU staff must provide all school staff with annual training on match requirements, forms, and procedures by October 31 of each year. The Grant Management Manual provides an outline of the training.

## Allowability

When considering whether goods or services qualify as an allowed match, refer to the Allowable Match Reference Guide and the Expenditure Guidance.

To determine if a donor contribution qualifies as a match, the following criteria must be met:

- Does match contribution support GU's goal, objectives, and/or implementation?
- Are the goods or services benefitting GU students?
- Is GU sponsoring or facilitating the activity (is it in the GU work plan)?
- Is it allowable under GU rules and guidelines?

### Federal Funds

Match cannot be claimed from other federally funded sources/programs. In other words, if you receive other federal grants, they cannot be used to match the GU program. Note: AmeriCorps, Job Corps, Peace Corps, the U.S. Army, U.S. Marine Corps, U.S. Navy, U.S. Air Force, and the U.S. Coast Guard are all federally funded programs, and member time cannot be counted as a match.

### Stipends

Suppose a staff member receives a stipend to attend a professional development workshop. In that case, the staff member may contribute the difference between the stipend and what would have been their actual pay for the activity. For example, a staff member attends a workshop for 4 days and receives a GU stipend of \$500. However, with benefits, four days' pay for that staff member would have equaled \$1,500. The staff member may document  $\$1,500 - \$500 = \$1,000$  as a match contribution.

### Volunteer Match Value

When community members, families, or students volunteer to support GU students and activities, GU recommends using the standard volunteer value set by [www.independentsector.org](http://www.independentsector.org). The website says the published rate, including benefits, is \$40.28 per hour (2023). This would include guest speakers, parents or other chaperones, and others. This rate will be updated annually and sent to GU staff. Outside of the school day, student volunteers are assigned a minimum wage of \$16.28 as of January 1, 2024.

### Match Counted Only Once

If the district has one or more federal grants, a match contribution can be counted once only. Additionally, if GU partners with another federal program and provides goods or services jointly and both programs collect match, the district must determine which program gets the match. Match may be split to share, or one program may use it. If you have more than one grant that requires match, you

cannot move match from one project to another. Each must be documented separately, and the match must be used for the grant to which it was contributed.

## Completing Goods & Services Match Forms

- When completing the Goods and Services Contribution match forms, it is important to ensure the donor thoroughly describes the goods or services being provided to GU. For example, if a volunteer offers after-school tutoring for students, the description should also include the subject the students are being tutored in, not the student names. Each date the service was provided must be listed separately. Do not combine multiple dates into a line item; activities must correspond with specific dates and hours/times. Forms with missing information will not be processed and will be returned to the school. You may resubmit the form when it is complete.
- Signatures are required on all match forms submitted to WSAC. Always keep a copy for your records.
- When donors complete a match form, they sign it to be true and accurate (see the statement at the bottom of the form). The donor and the school district designee must always sign match forms.
- A staff member may not approve their form, as matching signatures are not allowable.
- No one can sign on behalf of the donor, including GU staff members.
- Each donor must submit a separate form; forms cannot be combined.

### Changes to Match Forms

- Changes cannot be made to a match form after the donor signs it. The donor attests that it is accurate and correct when they sign it, so you may not change the contributions listed.
- GU staff may not alter or add activities to the form after the donor signs it. Doing so may result in a federal/state audit finding.
- GU staff must ensure all activities are reflected correctly on the form upon receipt from the donor.
- WSAC staff will audit match forms for mathematical accuracy and make any corrections.

### Submitting Match Documentation

1. GU Advisors/staff will collect In-Kind Contribution of Goods and Services and In-Kind Staff forms at least monthly.
2. Forms will be reviewed for accuracy and signatures.
3. All forms will be entered on the Monthly Match Summary Form.
4. All documentation will be submitted to the Box Account.

**Questions about match? Contact Feather Wagner, [featherw@wsac.wa.gov](mailto:featherw@wsac.wa.gov).**