

# U.S. Department of Education



## Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)

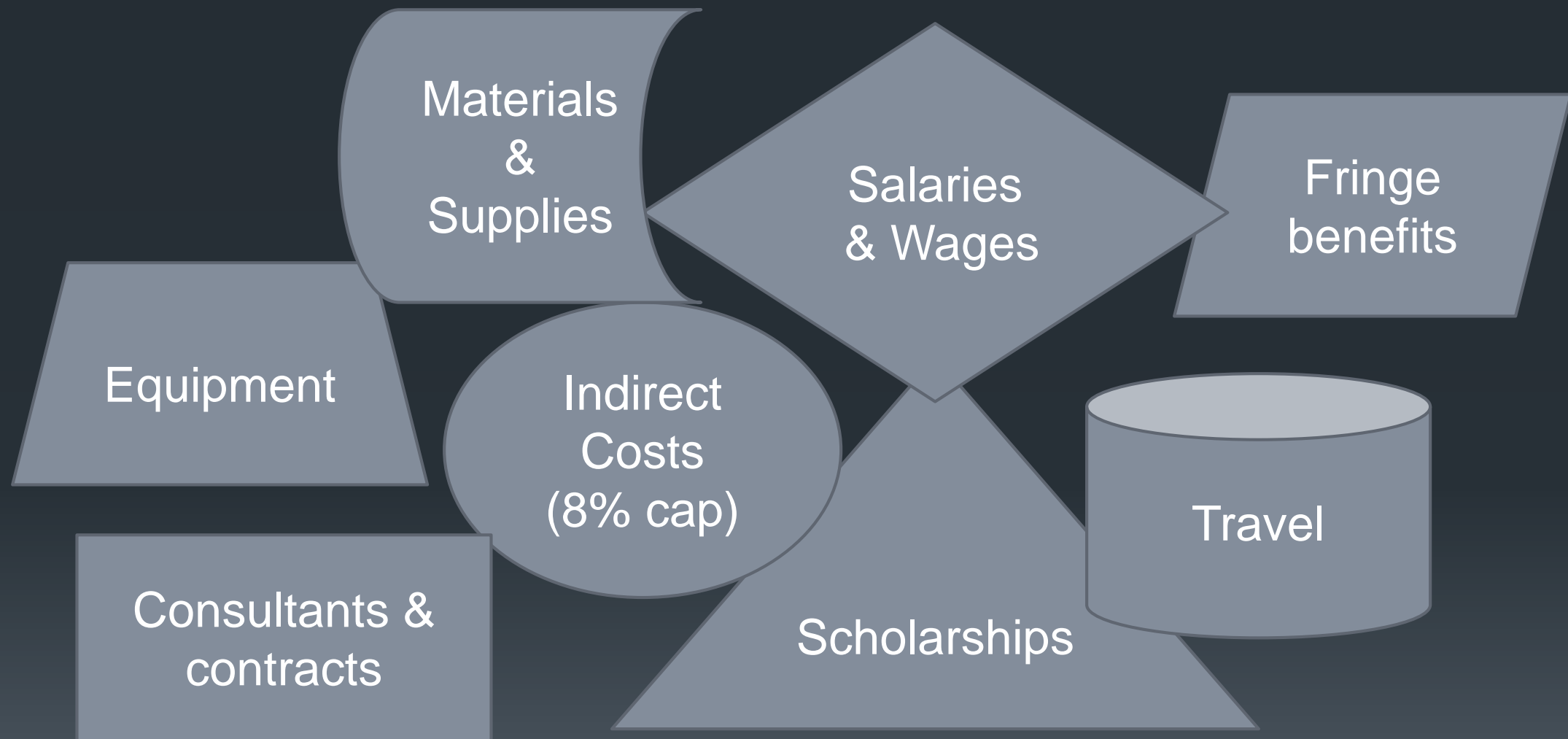
Capacity Building Workshop  
New York  
February 2017

# GEAR UP Matching Requirements

Grantees must provide not less than 50 percent of the total cost of the project. Matching funds may be accrued over the full duration of the grant award period; however, grantees must make substantial progress towards meeting the matching requirement in each year.



# Allowable Matching Expenditures



# What is a non-federal contribution?

## Type

- **Cash**
- **In-kind (non-cash)**

## Source

- **Individual**
- **Organization**

# Who is responsible for providing match?



**Fiscal Agent**

**The fiscal agent of a GEAR UP project is responsible for documenting all matching contributions for the entire grant .**

# Consequence of Non-Compliance

## Potential Consequences:

- Reduction of the Federal grant funds
- Refund of Federal grant funds
- Termination of the grant award

## Project Audit:

Cost-sharing commitments are subject to audit, including audit by the Inspector General's Office.

# Matching Parameters

## Cash and In-kind Contributions:

- Must be in the approved budget;
- Must be expended to enhance the GEAR UP project;
- Are necessary and reasonable to accomplish project objectives;
- Cannot be assigned to multiple projects (e.g., double counting);
- Must be counted one-time;

# Matching Parameters

- Must be obligated during the grant performance period;
- Must be to supplement, not supplant;
- Are verifiable from the recipient's records;
- Are allowable under the applicable cost principles;
- Are not from another Federal award; and
- Are not included as contributions for another Federal project.



# Documenting Match

## Who, When, What, Where, and How?

- Who provided the contribution?
- When was the contribution provided?
- What was the contribution (cash, good or service)?
- Where did the contribution take place, if applicable?
- How much was the contributed cash, property/good or service?

# Documenting Cash Contributions

## Cash Received

- Copy of deposited checks
- Deposit slips
- Receipts provided to donors

## Cash Expenditures or Outlays

- Invoices
- Purchase orders
- Canceled checks
- Receipts

# Documenting In-kind Contributions

Valuation of in-kind contributions – Grantees must document method(s) used to determine value. Use the same methods in documenting the agency's financial transactions.

- **Fair market value** – Comparable cost to purchase an item, services or space under comparable circumstances; and
- **Fair rental value** – Comparable cost to lease/rent an item, services or space under comparable circumstances.

# Partnership Reduced Matching



## 1. Reduced Match – up to 50 percent

A partnership grantee can receive a reduction of up to 50 percent of matching requirements for up to two years if the grantee demonstrates:

- The matching contributions described for those two years in the grantee's approved application are no longer available.
- The grantee has exhausted all funds and sources of potential contributions for replacing the matching funds.

# Partnership Reduced Matching

## 2. Reduced Match – 75 percent

A partnership grantee may receive a waiver of 75% for up to two years if the grantee demonstrates that matching contributions from the original application are no longer available due to an uncontrollable event such as a natural disaster that has a devastating economic effect on member of the partnership and the community in which the project would operate.

Factors to be considered include:

- A reduction of revenue from State, or County government or the LEA
- An increase in local unemployment rates
- Significant reductions in the operating budgets of IHEs in the grant.

# Resources

- GEAR UP Program Statute and Regulations and Program Specialists  
[www.ed.gov/programs/gearup](http://www.ed.gov/programs/gearup)
- Uniform Guidance  
[www2.ed.gov/policy/fund/guid/uniform-guidance/index.html](http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html)
- Colleagues – Network at meetings and conferences



# Gaining Early Awareness and Readiness for Undergraduate Programs

## Matching Session

Presenter:

Karmon Simms-Coates, GEAR UP Program Lead  
Monique Bolton, GEAR UP Program Specialist

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