



# EDUCATION INNOVATION & RESEARCH (EIR)

MATCHING FUNDS

# OBJECTIVES

- Clarify Match requirements
  - Discuss Indirect Cost
- Match as part of the Annual Performance Reporting
- Review match progress tracking
- Discuss compliance expectations
- Kudos Board
- Share tips and suggestions from other EIR grantees

# MATCH REQUIREMENTS

- All EIR grantees must provide a match of 10% of funds
- Basis of calculation: expended funds

|           | EIR Award Amount | Amount Expended by<br>End of Project Period | Match Required |
|-----------|------------------|---|----------------|
| Example 1 | \$4,000,000      | \$4,000,000                                 | \$400,000      |
| Example 2 | \$8,000,000      | \$7,900,000                                 | \$790,000      |
| Example 3 | \$15,000,000     | \$14,000,000                                | \$1,400,000    |

- Exceeding match is allowed and encouraged

# CLARIFICATION OF REQUIREMENTS

- Source
  - private business and donors
  - local charitable and service organizations
  - regional and national foundations
  - local educational agencies
  - Federal funds (program statute must explicitly permit use for match)
- Timeline: project end date, as revised by any approved no-cost extensions

**Grantee Tip:**  
Make sure to look at foundation grants for support and document their approval for such use through a letter.

# CLARIFICATION OF REQUIREMENTS (2)

- Type: Cash
  - Form: a few large donations or multiple small donations
  - Purpose: for general project activities or a specific project activity

# CLARIFICATION OF REQUIREMENTS (3)

- Type: In-kind
  - Form: volunteer/services, donated supplies/equipment, discounted rates
  - Purpose: to support project activity
  - Note: discounted rates must be specific to the grant and not ordinary cost of business or a discount available to others outside of the grant

**Grantee Tips:**  
**Use in-kind time and effort.**

**Consider how to use existing funds from other sources that provide in-kind support for programmatic development or research efforts.**

**Buy consumables at a 50% discount from vendors.**




# CLARIFICATION OF REQUIREMENTS (4)

- Use of funds:
  - Must be used to carry out activities supported by the grant
  - Can be used across budget categories (personnel, fringe, travel, equipment, supplies)
  - Must be consistent with [cost principles \(2 CFR 200 Subpart E\)](#): Allowable, Allocable, Reasonable, Necessary

# INDIRECT COSTS

- Grantees may NOT use unrecovered indirect costs as match

|  |                       | <b>U.S. DEPARTMENT OF EDUCATION</b><br>BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS |                       |                       |                       |   | OMB Control<br>Number: 1894-0008<br>Expiration Date:<br>09/30/2023 |              |
|---|-----------------------|---|-----------------------|-----------------------|-----------------------|---|--|--------------|
| Name of Applicant Organization  |                       |   |                       |                       |                       | Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form. |  |              |
| <b>SECTION A - BUDGET SUMMARY U.S. DEPARTMENT OF EDUCATION FUNDS</b>              |                       |   |                       |                       |                       |   |  |              |
| Budget Categories   | Project Year 1<br>(a) | Project Year 2<br>(b)   | Project Year 3<br>(c) | Project Year 4<br>(d) | Project Year 5<br>(e) | Project Year 6<br>(f)   | Project Year 7<br>(g)  | Total<br>(h) |
| 1. Personnel  |                       |   |                       |                       |                       |   |  |              |
| 2. Fringe Benefits  |                       |   |                       |                       |                       |   |  |              |
| 3. Travel   |                       |   |                       |                       |                       |   |  |              |
| 4. Equipment  |                       |   |                       |                       |                       |   |  |              |
| 5. Supplies   |                       |   |                       |                       |                       |   |  |              |
| 6. Contractual  |                       |   |                       |                       |                       |   |  |              |
| 7. Construction   |                       |   |                       |                       |                       |   |  |              |
| 8. Other  |                       |   |                       |                       |                       |   |  |              |
| 9. Total Direct Costs (lines 1-8)   |                       |   |                       |                       |                       |   |  |              |
| 10. Indirect Costs<br>*Enter Rate Applied:  |                       |   |                       |                       |                       |   |  |              |
| 11. Training Stipends   |                       |   |                       |                       |                       |   |  |              |
| 12. Total Costs (lines 9-11)  |                       |   |                       |                       |                       |   |  |              |

Grantees cannot charge 0 on line 10 of their federal expenditures and count the "in lieu" of indirect towards match



# INDIRECT COSTS (CONT.)

- Match budget from an organization CAN include a line item for indirect costs

| SECTION B - BUDGET SUMMARY<br>NON-FEDERAL FUNDS |                       |                       |                       |                       |                       |                       |                       |              |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| Budget Categories                               | Project Year 1<br>(a) | Project Year 2<br>(b) | Project Year 3<br>(c) | Project Year 4<br>(d) | Project Year 5<br>(e) | Project Year 6<br>(f) | Project Year 7<br>(g) | Total<br>(h) |
| 1. Personnel                                    |                       |                       |                       |                       |                       |                       |                       |              |
| 2. Fringe Benefits                              |                       |                       |                       |                       |                       |                       |                       |              |
| 3. Travel                                       |                       |                       |                       |                       |                       |                       |                       |              |
| 4. Equipment                                    |                       |                       |                       |                       |                       |                       |                       |              |
| 5. Supplies                                     |                       |                       |                       |                       |                       |                       |                       |              |
| 6. Contractual                                  |                       |                       |                       |                       |                       |                       |                       |              |
| 7. Construction                                 |                       |                       |                       |                       |                       |                       |                       |              |
| 8. Other  |                       |                       |                       |                       |                       |                       |                       |              |
| 9. Total Direct Costs<br>(Lines 1-8)            |                       |                       |                       |                       |                       |                       |                       |              |
| 10. Indirect Costs<br>*Enter Rate Applied:      |                       |                       |                       |                       |                       |                       |                       |              |
| 11. Training Stipends                           |                       |                       |                       |                       |                       |                       |                       |              |
| 12. Total Costs<br>(Lines 9-11)                 |                       |                       |                       |                       |                       |                       |                       |              |
| SECTION C - BUDGET NARRATIVE (see instructions) |                       |                       |                       |                       |                       |                       |                       |              |

Grantees can have indirect costs in their non-federal expenditures in accordance with that third-party organization's approved federally-negotiated indirect cost rate (2 CFR 200.306f)

# ANNUAL PERFORMANCE REPORT

- 524B cover page: previous (all prior years combined) and current periods

**Budget Expenditures** *(To be completed by your Business Office. See instructions. Also see Section B.)*

8. Budget Expenditures:

|                           | Federal Grant Funds | Non-Federal Funds<br>(Match/Cost Share) |
|---------------------------|---------------------|---|
| a. Previous Budget Period | 329,975             | 174,638                                 |
| b. Current Budget Period  | 778,513             | 157,750                                 |
| c. Entire Project Period  |                     |   |

- 424 Federal Financial Report

|  |
|--|
| <b>Recipient Share:</b>                                      |
| i. Total recipient share required                            |
| j. Recipient share of expenditures                           |
| k. Remaining recipient share to be provided (line i minus j) |

# ANNUAL PERFORMANCE REPORT (2)

- 524 to demonstrate how match was used by cost category
- 524 budget narrative:
  - explanation of what match funds were used for
  - calculate current % of match (match \$/total federal \$)
  - explanation of plans for making up shortfalls

| SECTION B - BUDGET SUMMARY<br>NON-FEDERAL FUNDS |                          |                        |           |                               | for m<br>Please |
|---|--------------------------|------------------------|-----------|-------------------------------|-----------------|
| Budget Categories                               | Project Year<br>Budgeted | Project Year<br>Actual | Carryover | Next Project<br>Year Budgeted |                 |
| 1. Personnel                                    |                          |                        |           |                               |                 |
| 2. Fringe Benefits                              |                          |                        |           |                               |                 |
| 3. Travel                                       |                          |                        |           |                               |                 |
| 4. Equipment                                    |                          |                        |           |                               |                 |
| 5. Supplies                                     |                          |                        |           |                               |                 |
| 6. Contractual                                  |                          |                        |           |                               |                 |
| 7. Construction                                 |                          |                        |           |                               |                 |
| 8. Other  |                          |                        |           |                               |                 |
| 9. Total Direct Costs<br>(Lines 1-8)            |                          |                        |           |                               |                 |
| 10. Indirect Costs<br>*Enter Rate Applied:      |                          |                        |           |                               |                 |
| 11. Training Stipends                           |                          |                        |           |                               |                 |
| 12. Total Costs<br>(Lines 9-11)                 |                          |                        |           |                               |                 |
| SECTION C - BUDGET NARRATIVE (see instructions) |                          |                        |           |                               |                 |



# ANNUAL PERFORMANCE REPORT <sup>(3)</sup>

- GPRA 6: Cost per student
  - Cost per student includes match as it reflects the total amount of funds to support the project

GPRA 6: The cost per student actually served by the grant.

Note: You will demonstrate your cost per student calculation.

This reporting year's expenditures (Federal **plus** Non-federal **minus** Eval. costs)

Number of students served during the reporting year

# TRACKING MATCH PROGRESS: SCENARIOS

- Example: EIR award= \$4,000,000; Match requirement= \$400,000
- Scenario 1: Fulfilled Early

|                          | Year 1    | Year 2    | Year 3    | Year 4 | Year 5 |
|--------------------------|-----------|-----------|-----------|--------|--------|
| <b>Amount</b>            | \$180,000 | \$120,000 | \$100,000 |        |        |
| <b>Cumulative Amount</b> | \$180,000 | \$300,000 | \$400,000 |        |        |
| <b>% of Total Award</b>  | 4.5%      | 7.5%      | 10%       |        |        |

- Scenario 2: Steady Progress

|                          | Year 1   | Year 2    | Year 3    | Year 4    | Year 5    |
|--------------------------|----------|-----------|-----------|-----------|-----------|
| <b>Amount</b>            | \$40,000 | \$60,000  | \$80,000  | \$100,000 | \$120,000 |
| <b>Cumulative Amount</b> | \$40,000 | \$100,000 | \$180,000 | \$280,000 | \$400,000 |
| <b>% of Total Award</b>  | 1%       | 2.5%      | 4.5%      | 7%        | 10%       |

- Scenario 3: Catch Up

|                          | Year 1   | Year 2   | Year 3    | Year 4    | Year 5    |
|--------------------------|----------|----------|-----------|-----------|-----------|
| <b>Amount</b>            | \$40,000 | \$0      | \$60,000  | \$140,000 | \$160,000 |
| <b>Cumulative Amount</b> | \$40,000 | \$40,000 | \$100,000 | \$240,000 | \$400,000 |
| <b>% of Total Award</b>  | 1%       | 1%       | 2.5%      | 6%        | 10%       |

# DOCUMENTATION REQUIREMENTS

- Maintain verifiable records for all cost sharing or matching contributions, including cash and third-party in-kind contributions.
- Time and effort: Salaries and wages of employees used in meeting cost sharing or matching requirements on Federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards (2 CFR 200.430(i)(4))
- Determine and document fair market value (2 CFR 200.306; Valuation Document in slide appendices)
- Follow 3-year records retention requirement ([2 CFR Part 200.334-200.338](#))





# DOCUMENTATION TIPS FROM GRANTEES

- Prepare ahead of time!
- Keep good records!
- Keep careful documentation of in-kind contributions at regular intervals.
- Know your match categories and update those numbers weekly, if not daily. Create a system to consistently record that data.
- Source early!

# MATCHING FUNDS EXAMPLE

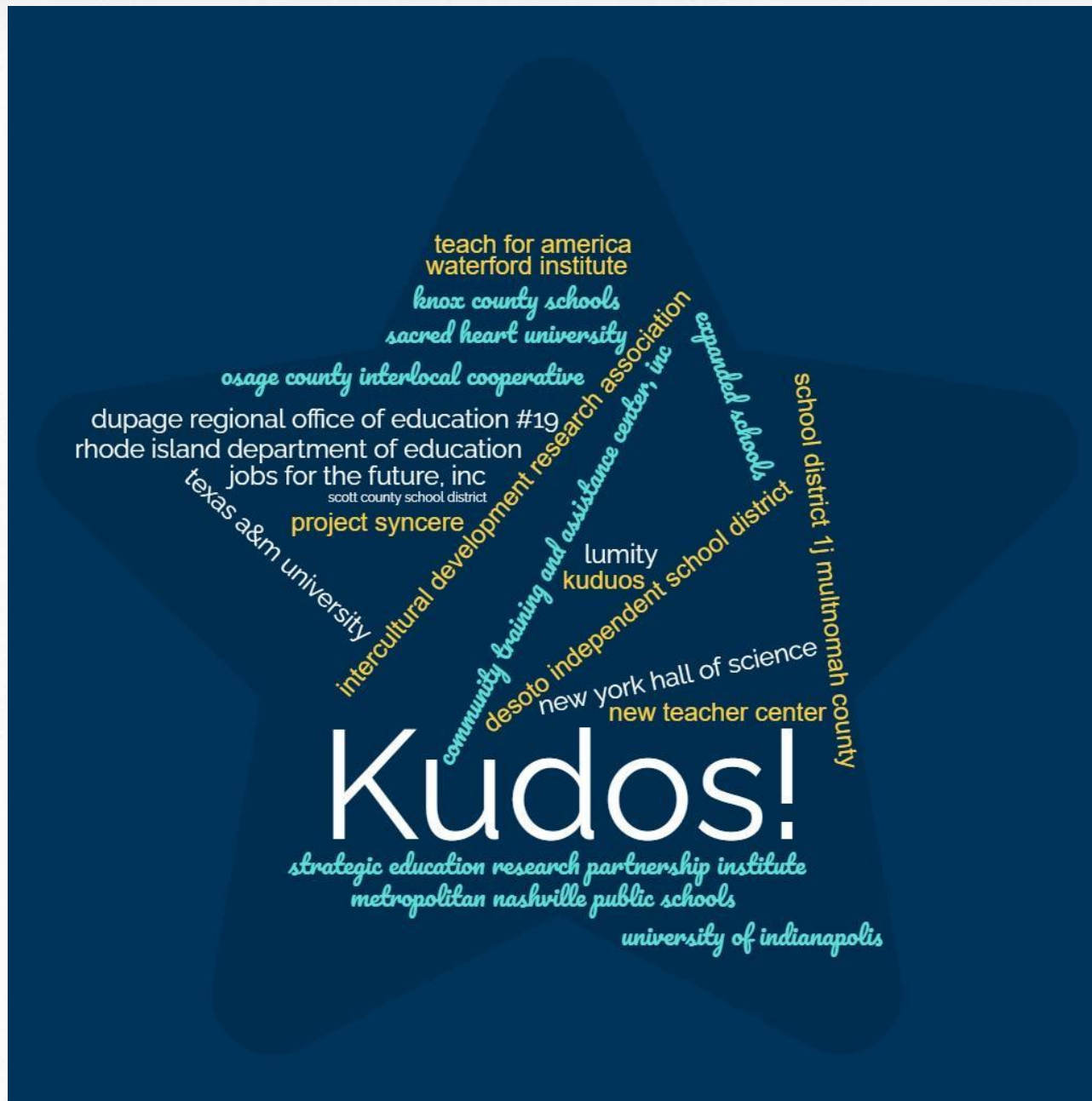
| EIR Matching Funds                          |              |              |             |             |               |             |                               |
|---|--------------|--------------|-------------|-------------|---------------|-------------|-------------------------------|
| Funding Source                              | 2017         | 2018         | 2019        | 2020        | 2021          | 2022        | Total Amount Received to Date |
| Funder A                                    | \$ 5,021.02  | \$ 69,978.98 |             |             |               |             | \$ 75,000.00                  |
| Funder B                                    | \$ 25,000.00 |              |             |             |               |             | \$ 25,000.00                  |
| Funder C                                    |              | \$ 33,944.71 | \$16,055.00 |             |               |             | \$ 49,999.71                  |
| Funder D                                    |              |              |             | \$25,000.00 | \$ 100,000.00 |             | \$ 125,000.00                 |
| Funder E                                    |              |              |             |             |               | \$10,000.00 | \$ 10,000.00                  |
| Funder F (inkind)                           | \$ 21,052.00 | \$ 21,052.00 | \$21,052.00 | \$29,996.00 | \$ 21,052.00  | \$21,052.00 | \$ 135,256.00                 |
| Yearly Total                                | \$ 51,073.02 | #####        | \$37,107.00 | \$54,996.00 | \$ 121,052.00 | \$31,052.00 | \$ 420,255.71                 |
| Total Amount Needed is \$ 450,000           |              |              |             |             |               |             |                               |
| Total Amount to still be secured by 9-20-22 |              |              |             |             |               |             |                               |
|   |              |              |             |             |               |             | \$ 29,744.29                  |



# COMPLIANCE EXPECTATION

- Match commitment from application
- Future quarterly call topic
- Consequences of not meeting match requirement: non-compliance, award reduction, return of funds
- Considerations for waiver request: exceptional circumstances/ serious hardship

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# Questions

# Tips from EIR Grantees



**Texas A&M Research Foundation**  
THE TEXAS A&M UNIVERSITY SYSTEM



# EIR GRANTEE PANELISTS

- Bill Slotnik
  - Chief Executive Officer
  - Community Training and Assistance Center (CTAC)
- Beverly Irby
  - Regents Professor and Senior Associate Dean
  - Texas A&M University/Project VICTORY
- Cindy Guerrero
  - Research Scientist
  - Texas A&M University/Project VICTORY

# THE CONTEXT



- Leadership of STEM: The PreK-12 Pathway
  - “STEM isn’t what we do, it’s who we are.”
    - Brian Stephens, TUSD Superintendent
  - A partnership of CTAC and Tracy Unified School District (CA)
- Budget
  - “A budget is a statement of what you believe in.”

# TWO APPROACHES TO MATCHES

- Perfunctory Approach (playing checkers)
  - Treat matches as an exercise in compliance
  - Meet the intent, not the spirit, of the matching requirement
- Strategic Approach (playing chess)
  - Purpose or re-purpose existing resources for greater impact
  - Help the organization to think and behave differently

# THE BUDGET AND THE MATCH

- EIR Early-Phase Grant
  - 5 years, \$3.92 million
- Federal Contribution
  - Developing and implementing 52 integrated STEM curricular units
  - Training central administrators, teachers and principals
  - Coalescing Community Collaboratory of 28 STEM-related employers
  - Purchasing materials and technology implements
  - Evaluating outcomes and impact

# DISTRICT MATCHING CONTRIBUTION

- Core premises
  - Biggest pot of funds is pre-existing resources
  - Buy-in of district decision-makers on the front end is key
- Source: District general funds (non-federal)
- In-Kind (94%)
  - Executive leaders
  - District project co-director
  - Professional development implementation support
- Cash (6%)
  - Contractual, materials and travel

# PROJECT VICTORY COMPONENTS

- **V**irtually-**I**nfused **C**ollaborations for **T**eaching and Learning **O**pportunities for **R**ural **Y**outh





# SUGGESTIONS FOR MATCHING FUNDS

- Consider products and services to reach objectives
  - Think about your grant objectives and look for matching companies
- Great to meet the match, but continue to look for partners
  - Verizon (working toward filing that one)
- Look for partners who have expertise
  - These are individuals who may contribute to the objectives



# Questions and Other Tips

Grantee Tip:  
Work with  
implementation  
partners to properly  
identify and document  
in-kind resources which  
can be a valuable  
source of match  
contribution.

Grantee Tip:  
Start early!

Grantee Tip:  
Earmark matching  
funds and determine  
what expenses you  
want them to cover.

# RESOURCES

- [EIR Match Resources](#)
- [Code of Federal Regulations](#)
- The IRS Publication 561, Determining the Value of Donated Property. <https://www.irs.gov/>
- EIR program officers
- Communities of Practice ([EIRTA@anlar.com](mailto:EIRTA@anlar.com))
- Valuation and Documentation of Grantee Cost-share and Matching Contributions

# THANK YOU



U.S. DEPARTMENT  
OF EDUCATION