



## First Year Services Match Quick Reference

GEAR UP First Year Services (FYS) programs are required to provide match equal to or greater than the amount expended in granted funds. This means that a campus with a \$50,000 award will be required to show matching dollars of \$50,000 if the full grant is used. It is the intent of Congress that GEAR UP grantees bring together resources locally to advise and assist with college readiness. For every dollar of federal funds expended, there must be at least one dollar in state, local, institutional, or private funds provided as cash or as in-kind contributions supporting the GEAR UP project at your institution.

“In-kind” refers to contributions that are valuable to the program but for which no cash exchanges hands and no expenditures are recorded in the school’s accounting records. In most cases, in-kind matching contributions are made by third parties for services, supplies, travel expenses, or facility usage for GEAR UP-related activities. All in-kind matching contributions must be supported by documentation that shows how the value of the contribution was derived.

**All federal cost principles that guide spending apply equally to matching contributions.** If the use of federal funds is not permissible for an expenditure, then the expenditure is also not permissible as match. Matching contributions must meet the allowable, allocable, and reasonable test, just as they would if federal funds were to be used. Funds or efforts that could be viewed as supplanting existing services, rather than supplementing them, are not allowable as match. Matching contributions fall into six general categories as outlined in Table 1 below.

*Table 1 - Six Types of Match*

<b>Scholarships</b> - Financial assistance designated for GEAR UP students in the academic year immediately after their high school graduation.  Type: Cash Match	<b>Waivers</b> - The amount of tuition, fees, room, or board waived or reduced for GEAR UP students (from tribal or community colleges only).  Type: In-Kind
<b>Cash</b> - Cash donated to purchase materials, supplies, or services for a GEAR UP project.  Type: Cash Match	<b>Discounts</b> - The documented amount on the price of products or services that is waived or reduced for a GEAR UP project.  Type: In-Kind
<b>Time and effort</b> - The amount of time contributed in support of GEAR UP services by volunteers or paid staff.  Type: In-Kind	<b>Donated Items</b> - The value of donated items donated by a third party such as equipment, supplies, or use of facilities.  Type: In-Kind

### **General Match Guidelines**

1. Matching funds may come from any non-federal source, including non-federal grants. Any contribution to your program that involves federal funds is not allowable as match.
2. Matching contributions must meet the same standards used for GEAR UP expenditures and must comply with the federal program guidance known as 2 CFR Part 200. If something is not allowable as a GEAR UP expenditure or not allowable under federal or state law, then it is not allowable as match.
3. Matching contributions must tie back to GEAR UP goals and objectives and must occur within the defined grant period.
4. Funding or in-kind contributions already being counted as match for a different program may not be used as GEAR UP match.
5. Matching contributions that benefit both GU students and non-GU students will be prorated to determine the portion of the contribution that benefited the GU students.
6. Match must be allocable, allowable, and reasonable.

### **Common Types of Match and How to Document Them**

A good question to ask when trying to determine whether a specific item or activity qualifies as allowable match is: *“Does the GEAR UP program directly benefit from this activity or expense and how can I document it?”*

1. Time and Effort of Campus Personnel – Campus personnel who contribute a portion of their time to the GU program can report that time as match as long as their contribution is being provided solely to advance the goals of GEAR UP and is not part of their normally assigned duties. Time and effort must have a clear connection to GU goals and objectives and should be documented using the monthly time and effort form for personnel who contribute time frequently. Staff who make only occasional contributions to the program may document their time using the in-kind match form. When calculating contributions of time and effort, do not include employee benefits. The match tracking document will automatically add 30% for benefits. Eligible contributions of time and effort include activities such as assisting GU students with course registration, tutoring and academic counseling services, planning and conducting orientation activities, FAFSA and financial aid assistance, academic advising, Montana10 staff meeting with GU students, etc.
2. Facility Use – The cost of office space for the GEAR UP program may be submitted as match as long as it can be clearly documented. Event space for GU events/activities paid for by other campus departments may also be submitted as match. Use the in-kind match form and attach supporting documentation.

3. Donated Items and Meals – Supplies, materials, meals, and other items donated to the GU program by other campus departments may be claimed as match if they meet the same requirements used for GU-funded expenses. Meals or refreshments contributed as match may be claimed at the following rates per student based on the number of GEAR UP students present at an event: Breakfast - \$8; Lunch - \$10; Dinner - \$18; Snack/Refreshment - \$3. Gratuity of up to 18% or required service fees for campus catering may also be submitted as match. Use the in-kind match form to report donations as match and attach supporting documentation.
4. Scholarships and Tuition Waivers – FYS programs may report scholarships and tuition/fee waivers that have not been claimed by GU secondary schools. To be eligible, the student receiving the scholarship or waiver must be enrolled for the entire first year. Secondary schools will be required to report scholarship/waiver match in January, and student enrollment will be verified in June. FYS programs may claim as match any scholarships/waivers received by their students that were not claimed by the secondary schools or by the state office. To report scholarships and waivers as match, provide a list including each student's name, the name of each scholarship received, and the amount of the scholarship in the student's first year only. Submit the list with a completed match attestation form signed by the campus financial aid director.
5. Volunteer Time – Time volunteered in support of the GU program by college students who are not part of the GU cohort or other third-party volunteers may be claimed as match. Use the in-kind match form to document volunteer time. Volunteer time should be calculated using the rate of \$27.87 for the 2023-24 academic year.
6. Contracted Services – Guest speakers or other services purchased solely to advance the goals of GEAR UP may be claimed as match if they meet the same requirements used for GU-funded expenses. If the cost of guest speakers is reported as match, up to \$3,000 per speaker may be counted, not to exceed \$6,000 per year. Use the in-kind match form to document contracted services claimed as match.
7. Travel Expenses – Travel by the FYS Coordinator or other campus personnel to GU schools may be claimed as match if it promotes GU goals and objectives and if it is not related to recruitment efforts. Eligible expenses are non-coordinator staff time spent traveling, mileage, lodging costs, and per diem at the State of Montana rates per the [OCHE non-employee travel policy](#). For current rates, please see: [https://mus.edu/che/intranet/forms/Travel-Cheat-Sheet\\_After\\_4-10-2023.pdf](https://mus.edu/che/intranet/forms/Travel-Cheat-Sheet_After_4-10-2023.pdf). Lodging costs over the State rates may be allowed as match as long as proper receipts and documentation are provided. Use the in-kind match form to document travel match.
8. Professional Development – Non-GEAR UP professional development attended by the FYS coordinator and paid for by the campus may be eligible as match if it aligns with GU goals and objectives. Eligible matching costs may include registration fees and

associated travel costs. Please ask the state office for guidance on eligibility and which forms to use to document professional development as match.

### **Items That are Not Allowable as Match**

1. Contributions that are paid using federal funds, such as the time of military personnel or TRIO staff.
2. Contributions that have been reported as match for another grant program.
3. Contributions that occurred outside of the defined grant period.
4. Anything that would not be allowable under GEAR UP guidelines.
5. Anything not allowable under 2 CFR Part 200 or general grant guidelines, such as gift cards or entertainment.
6. Time and effort or travel costs for recruitment purposes.

### **Allowable Match Rates**

The chart below outlines allowable match amounts for mileage, meals, and guest speaker contracts. This chart does not cover all scenarios that may be encountered. Other forms of match not listed in this table generally do not have fixed rates, but they will always be reviewed by the state office for allowability and reasonableness. Please contact the State team for guidance if you have questions.

Example	Potential Match	Cannot Be Counted As Match
Mileage costs for campus staff or in-kind contributors traveling for GEAR UP purposes.	Mileage may be calculated at the current State of Montana standard rate for match purposes. Please see <a href="https://mus.edu/che/intranet/forms/Travel-Cheat-Sheet%20After%204-10-2023.pdf">https://mus.edu/che/intranet/forms/Travel-Cheat-Sheet After 4-10-2023.pdf</a> . The rate for the 2023 calendar year is \$.315/mile.	- Mileage for non-GEAR UP purposes or recruitment efforts.
The cost of meals, snacks, or refreshments provided to GU students and not paid with GU funds. Approved rates are: Breakfast - \$8; Lunch - \$10; Dinner - \$18; snacks - \$3.	If a campus does not use GU funds to provide meals/snacks, then up to the approved amount per student may be reported as match.	- Any amount exceeding the approved GU rates.

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Gratuity or meal service charges not paid with GU funds.	Gratuity or service charges up to 18% of meal cost or full amount of required service charges if meal is provided by campus dining services.	<ul style="list-style-type: none"> <li>- Gratuity exceeding 18% if meal provided by a third party.</li> <li>- Service charges exceeding 18% if they are not required by campus policy.</li> </ul>
Meals of campus personnel or third parties traveling without students for GEAR UP purposes.	Per diem may be claimed as match at the current State of Montana rates for in-state or out-of-state travel, as applicable. Please see: <a href="https://mus.edu/che/intranet/forms/Travel-Cheat-Sheet%20After%204-10-2023.pdf">https://mus.edu/che/intranet/forms/Travel-Cheat-Sheet After 4-10-2023.pdf</a> .	<ul style="list-style-type: none"> <li>- Any amount over the current State rates. Even if your campus reimburses for more than the State rates, only the State rates may be used as match.</li> </ul>
Guest speakers or training for GEAR UP students.	Up to \$3,000 per speaker/trainer, not to exceed \$6,000 total match per grant period.	<ul style="list-style-type: none"> <li>- Any amount over \$3,000 per speaker/trainer or \$6,000 total.</li> <li>- Content is not allowable or closely tied to GU. Contact state team for guidance.</li> </ul>