

INSTRUCTIONS FOR MATCH DOCUMENTATION

The Cash/In-kind forms are to be completed **monthly** if a grant/contract has any match expenses. The PI or Director is to complete the forms, attach support documentation, and turn them into Grants Accounting for record-keeping and auditing purposes.

Most Federal Awarding Agencies require that the match be met at all times. For example, if during the month of January, your project expends \$8,000 and has a 20% match requirement, then by the end of January, your project also should meet the \$2,000 match requirement. This is true for federal awards and federal-flow-through awards. State awards/contracts may or may not require this; however, as a practice Southeastern does require that match be met at all times.

Cash & In-Kind Contributions

(Definitions from the Code of Federal Regulations)

Cash: A cash contribution is any cash outlay of the State agency for a specifically identifiable allowable State or local level administrative cost, including the outlay of money contributed by other public agencies and institutions, and private organizations and individuals. Examples of cash contributions include, but are not limited to, expenditures for office supplies, storage space, transportation, equipment, employees' salaries, and other goods and services specifically identifiable as State or local level administrative costs for which there has been a cash outlay by the State agency.

Grants Accounting will need documentation to support the amounts of cash contributions. For example, if the Biology Department agreed to pay 50% of travel costs to send a grantee to a conference related to the project, then Grants Accounting would need a copy of the approved expense account report. This will serve as support for the amount of the travel costs charged to the Biology Department.

If a cash contribution relates to employee salaries, this information is included in the PS-Grants module. Employee salaries, paid by Southeastern as a grant match are typically set up in a separate budget unit from the project and the contributing budget unit.

If a cash contribution is a cash donation, then a separate budget unit will be established, and the money will be recorded as a private donation.

In-Kind: An in-kind contribution is any contribution, which is non-cash outlay, of real property and non-expendable personal property and the value of goods and services specifically identifiable with allowable State administrative costs or, when contributed by the state agency to an eligible recipient agency, allowable local-level administrative costs. Examples of in-kind contributions include, but are not limited to, the donation of office supplies, storage space, equipment, and other non-cash goods or services specifically identifiable with allowable State-level administrative costs or, when contributed by the State agency to an eligible recipient agency, allowable local level administrative costs.