

Handout for
Finding Required Matching Dollars for Grant Proposals
©James E. McLean and David G. Bauer

Summary of Matching Sources for Grants

Sources Related to Personnel

- Salaries and wages not covered by grant
- Holiday, sick, or leave proportional to grant work not paid by grant
- All fringe benefits related to the two items above including accrued vacation and sick leave
- Consultant services for grant activities not paid by grant
- Fair market value of volunteer time for grant activities (including student volunteers)
- Prorated amount of administrative costs related to time devoted to project

Sources Related to Operations

- Utilities not included in indirect (electricity, water, gas, etc.)
- Costs related to hiring grant employees
- License and permit fees
- Office supplies used for project
- Communication costs (Internet, phones, mobile phones—including personal, etc.)
- Subscriptions and dues for materials needed for grant project
- Postage and shipping costs related to grant project
- Food and entertainment related to project
- Office furniture and equipment (may need to be depreciated)
- Maintenance of all project related equipment and furniture

Sources Related to Physical Facilities

- Space used for project activities
- Space used for the storage of project materials and equipment
- Space rented for project events
- Space used for project events at partners' facilities

Sources Related to Transportation

- Travel expenses (including meetings to present findings)
- Vehicle expenses related to project
- Delivery expenses for materials and equipment used by project

Miscellaneous Matching Costs

- Indirect costs related to all items above (at institutional indirect cost rate)
- Depreciation of equipment and furniture used in project
- Use of returned indirect cost funds

Cautions

- Do not include any item that is part of the institutional indirect cost rate calculation
 - At your institution (fiscal agent)
 - Cost matches by partners
- Do not use one federal grant to cost match another federal grant
- Be sure to document all items used as cost matches
- Do not overcommit a person's time (max of 100%)
- In general, do not exceed the cost share requirement of the grant by a large amount

Reference

McLean, J.E. (2018, November). *Finding required matching dollars for grant proposals*. A training session presented at the annual meeting of the Mid-South Educational Research Association, Pensacola, FL.