

Match Frequently Asked Questions (FAQ)

Updated 3/02/2017



1. What is match?

A key requirement of this USDOT federal funding is that the total amount of NITC grant expenditures is matched from **non-Federal** sources. **NITC requires a 120% match for all projects funded through the general RFP.** Matching funds (cash and in-kind) must be used to accomplish program objectives and the purpose of the NITC grant. **All match will need to be documented in an auditable way, either through accounting processes at partner universities or by external sponsors.**

There are some exceptions to the non-federal requirement. Match may include funds provided to a recipient under sections 503, 504(b), or 505 of Title 23, United States Code. Those sections refer to the technology deployment, local technical assistance, state planning and research (SPR) and a federal cooperative research program managed by the Transportation Research Board (e.g., NCHRP). Sponsors providing these funds will know if their funds fit these exclusion categories.

2. What can be used as match?

Some examples of expenses that can be used as match are:

University Match – considered “in kind”

- Faculty salary and benefits for a reasonable percentage of FTE plus indirect costs at the approved federal rate (indirect costs are also known as Facilities and Administrative costs or F&A)
- Student salary and benefits (graduate assistants, and hourly) plus F&A
- Tuition (note that indirect or F&A is not charged on tuition)
- Supplies plus F&A
- Domestic travel plus F&A
- Scholarships (note that F&A is not charged on scholarships)
- Equipment (note that F&A is not charged on equipment) with prior approval
- International travel plus F&A with prior approval

Indirect Cost Return (also called “F&A”)

At some campuses and in some units, Indirect Costs received by the university on grant expenditures are returned to academic units for re-investment. In these cases, these funds are considered to be non-Federal cash match, and may be used.

External Cash

Any of the categories listed above for external grant funds may also be match (for example, faculty and student salary, OPE and F&A, as long as it's documented and auditable).

In-Kind Match

In-kind match is generally defined as a contribution, other than cash, donated or pledged, that originates from the gifting of the value of time, goods, services, equipment or other expendable property. The

evaluation of in-kind match must be determined by the donor, his/her authorized representative or a qualified third party. It must be assessed at a “real” fair market value rate.

In-kind match is also allowed, as long as it is documented in an auditable way. A sample letter committing match to a project is available on the [NITC website](#).

3. Can NCHRP funds be used as match?

Yes. NCHRP is funded by voluntary contributions from state Departments of Transportation. The contribution is recommended at 5.5% of the state apportionment of the SP&R funding received. States typically pay this contribution from SP&R funding.

4. Where can I find more guidance on match?

ITC follows the rules set forth in 2 C.F.R. 200.306, http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl, for the use of in-kind and cash contributions as matching funds. NITC staff and partner university research office staff can also assist.

5. What expenses are *not* allowed on NITC grant budgets?

You should avoid proposing to use NITC funds to purchase equipment (unit cost of \$5,000 or more), international travel, or non-compensation stipends for international students. If a substantial need can be generated, in rare cases, NITC is required to obtain special advance approval from USDOT (RITA) *prior* to grant award. Expenses for items normally considered already covered by university overhead (phones, office space, admin, etc.) should not be included in the budget grant request.

Non-NITC partners including universities and private consultants may be included in the proposal. If PIs anticipate the **sub-consultant role will be 20% or more** of the budget, justification and budget details must be submitted to Eva-Maria Muecke (emuecke@pdx.edu) at least two weeks before the proposal deadline for approval by the executive committee. Approval is granted when it is determined that success of the project requires significant involvement (e.g., 20% or more of the budget) from the sub-consultant.

6. Can I use expense items for match that are typically not allowed as project expenses (for example, equipment or international travel)?

Maybe, but *prior* approval must be obtained. Our sponsor guidelines note that, “any restriction on the use of Federal funds applies equally to non-Federal matching funds.” This would include equipment and international travel. However, rare exceptions can be made with *prior* approval and if these expenses are used to *accomplish program objectives and the purpose of the grant*, are completely auditable and can be tracked through the life of the grant.

Expenses for items normally considered already covered by university overhead (phones, office space, admin, etc.) should not be included in the match budget.

7. How far back can I go to use match?

The start date of matching funds is November 30, 2016.