

**West Virginia**  
**Gaining Early Awareness and Readiness for Undergraduate Program**  
**(WV GEAR UP)**  
**Administered by the WV Higher Education Policy Commission**  
**Grantee Policy and Procedure**

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**Title of Policy:** In-Kind and Cash Allowable Grant Match and Proper Documentation

**Policy Implementation Level:** County/School Grantee

**Effective Date:** FY 2023

**Responsibility:** County Fiscal Staff

**Policy Statement:**

This policy outlines procedures for county fiscal staff to collect and document grant match at the county and school level for both in-kind and monetary contributions. Match documentation must be submitted to the WV GEAR UP Administrative Office for reporting to the Federal government.

The seven-year Federal grant for approximately \$3.5M annually awarded to the WV Higher Education Policy Commission (which houses the WV GEAR UP Administrative Offices) requires a one to one match. It is the responsibility of the WV GEAR UP Administrative Office to ensure the match is obtained and properly documented.

**Procedure:**

**Allowable Match (Defined)**

Match is defined as a cost share requirement wherein the total project cost is shared between federal and non-federal sources. This cost share is commonly referred to as the GEAR UP “match” component. All GEAR UP expenditures must meet at least one of the five WV GEAR UP goals as written in the Federal grant. These goals can be obtained at [www.WVGearUP.org](http://www.WVGearUP.org). Match expenditures must also meet this requirement. Match funds must be allocable, allowable and reasonable.

Match can include, but not limited to: cash contributions, in-kind time and effort from staff volunteers, equipment and supplies, allowable transportation costs, financial and tuition assistance provided to GEAR UP students, allowable program services, and physical space.

## **In-Kind Match**

1. In-kind match is defined as a non-monetary donation of services, supplies, food, or facilities to be used for the benefit of the WV GEAR UP program. Examples would include: up to 10% of salary and fringe for county coordinator (including office space and utilities), a guest speaker not charging the grant to speak at a WV GEAR Up event, food donated by a restaurant, donated books, or the donated use of a facility.
2. It is the responsibility of the county to document the receipt of match. In-kind match is non-monetary, therefore, will not be processed through the county fiscal offices.
3. A set amount of required in-kind match per county has not been established. The WV GEAR UP Administrative Offices request that in-kind match be maximized to the best of the county's ability.
4. Documentation of in-kind match must be provided by the entity donating the item. This documentation generally exists in the form of an invoice or receipt that discloses the value of the item or service and marked "donated to WV GEAR UP".
  - For supplies, products or food, the value of the receipt should be actual price of the item if purchased.
  - For donation of facilities, the value of the receipt should be the fair market value of renting the facility.
  - For donation of services, the fair market value of the person's time.
5. An in-kind recap sheet, along with the original documentation (receipt), must be filed with the WV GEAR UP Administrative Office. This form should be submitted by the 15<sup>th</sup> November each year, with the exception of year 1 of the grant. A copy of the form and supporting documentation should also remain with the county.

## **Monetary Match**

6. Monetary or cash match are expenditures made by the county (school) that meet the goals of the WV GEAR UP grant. The match must be either new funding or a new expenditure for the year reported. The match expenditures also must be allowable costs under the WV GEAR UP grant. In addition, the match expenditures are not provided by any other federal grant award or considered match for any other grant.

7. It is the responsibility of the county fiscal office to identify and document the cash match. It is preferred that match be coded in the accounting system by a project number so that match reports can be produced.
8. No set amount of cash match is required by each school. The WV GEAR UP Administrative Offices request that in-kind match be maximized to the best of the county's ability.
9. Cash match could include any new activity that renders intensive educational development to help students plan, apply or pay for their education beyond high school. The targeted populations for this grant are students in the class of 2027, 2028 and current year 12<sup>th</sup> graders. Possible cash match within the county's budget could include:
  - A new state appropriation for activities that would benefit WV GEAR UP students.
  - A state grant from another state agency
  - Private grants
  - Donations
  - Levy funds
  - New classroom enhancements purchased for the 7<sup>th</sup> and 12<sup>th</sup> grade classes.
10. Cash match should be reported to WV GEAR UP Administrative Office by November 15<sup>th</sup> of each year, with the exception of year 1 for the year being reported. GEAR UP years run from September 25 to September 24 each year, with the exception of year 1 which runs from January 1 to September 24.
11. Each county has the option of either completing the Cash Match Documentation Form or to run a report by project code from the accounting system to report match.
12. Original supporting expenditure documentation must remain with the county fiscal office and be available for review during the duration of the grant. The reported match, in either format, should identify the funding source, the type of expenditure, date of expenditure, reference # to identify the expenditure
13. All reported match must be certified that the expenditures meet the WV GEAR UP grant requirements and occurred within the period reported.