**Quick Guide for Memo Match Cost Share Expectations**

***Definitions***

Cash contributions – represent the recipient’s cash outlay, including the money contributed to the recipient by non-Federal third parties.

In-kind contributions (memo/match)- represent the value of all noncash contributions, including services and property, provided by the recipient and/or non-Federal third parties that benefit and are specifically identifiable to the project or program

***At proposal stage***

Memo match cost sharing must have backup documentation of the cost-sharing source. i.e., A letter from the company providing equipment, or committing an in-kind contribution.

If the memo match is an SPS external account (state, industrial, PU / PRF fellowship / assistantships), the appropriate SPS Pre-Award Manager must sign the Form 32 after confirming the funding with the appropriate SPS Post-Award Manager.

SPS reviews the Form 32 and ensures the memo match is documented and attached with the appropriate signatures **prior to submitting the proposal**.

The Sponsored Program Pre-Award Manager should review the proposal for:

* Are the funds available (funds can only be used once for matching)?
* Are the funds allowable as matching under applicable guidelines (i.e., sponsor, agency, OMB A-21)?
* Have all publication, ownership, or license issues been resolved?
* Is the project period of the match within the proposal project period?

The Form 32 must be filed in both the proposal/project and matching account file.

***At award stage***

During the award process, SPS staff will review the proposal for Memo Match documentation and check the appropriate memo match field. (On the SPS grant master reference tab)

Department needs to establish how the Memo Match will be tracked. Examples include:

* Gift Form and Loan Report
* Letter from Donor/Company
* Recorded in accounting system for SPS external account (state, industrial,

PU/PRF fellowship/assistantships) and documented with an AIMS/Line Item Display.

***During life of project***

Annual reminder: SPS staff will run the Memo Match layout in the Grant Master Data monthly and if appropriate send an email reminder to the Department Business Office requesting documentation of memo match for multi-year projects.SPS will assure that all

documentation is received and placed in the SPS project (SPS external account (state, industrial, PU/PRF fellowship/assistantships) files if applicable.

Documentation of memo match: Departments are expected to document the memo match during the life of the project.

Reports are available and can be processed to identify the accounts that have memo match to help assure the expectations are met.

Examples of documentation required:

1. Equipment from Third Party Gift and Loan Report

2. SPS external account (state, industrial, AIMS/Line Item Display

PU/PRF fellowship/assistantships):

3. Other: Letter from Donor/Company

documenting the type of actual matching

and it’s dollar value

***At closing***

Departments are expected to send documentation of the memo match to SPS **within 60**

**days after expiration.**

SPS will identify all projects expiring in 90-120 days, which have memo match. An

email will be sent to each Department reminding them of the mandatory memo match

cost sharing commitment. SPS will assure that all documentation is received and placed

in the SPS project and match (SPS external account (state, industrial, PU/PRF

fellowship/assistantships) files if applicable

PI certification may be required if there is not a basis for allocability of the cost sharing.