

**INTERNET
FOR ALL**

Digital Equity Competitive Grant Program Match Primer

Digital Equity Competitive Grant Program

August 2024



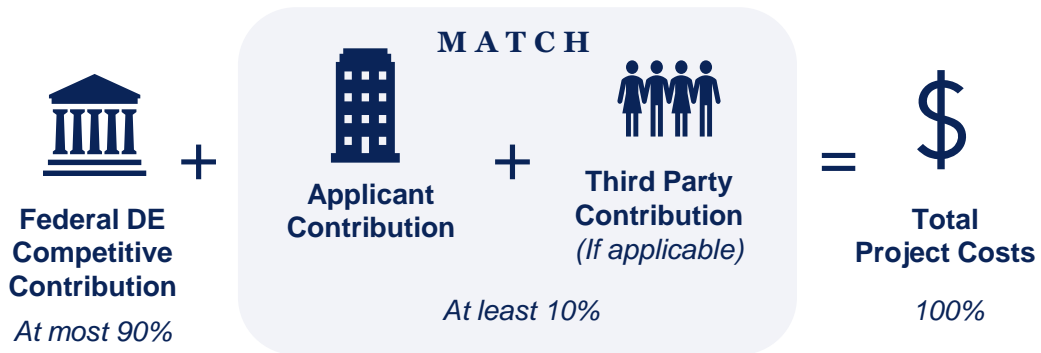
The following resource provides Digital Equity Competitive Grant Program (DE Competitive) applicants with guidance on matching funds.¹



WHAT IS MATCH?

Match, also known as cost share, is the portion of a project's cost not paid for by federal funds. As seen in **Figure 1**, the DE Competitive program requires a minimum 10% match (unless a waiver is requested and granted or the applicant is a Territory). Applications that propose matching funds greater than the minimum amount may receive additional consideration as part of the selection process, described in section V.D.2 of the NOFO. A matching contribution can either be a cash or an in-kind contribution. For both types of match, applicants must adhere to the requirements in 2 CFR 200, listed in **Figure 2**. Applicants should be aware that revisions to 2 CFR 200 will go into effect on October 1, 2024. However, regardless of award date, all Competitive Grant Program recipients will operate under these revised rules. To see the revised sections, please visit the [Federal Register Notice on Guidance for Federal Financial Assistance](#). Applicants should note that all match is subject to Administrative and Evaluation budgetary cap requirements.

Figure 1: DE Competitive Project Match



Cash Match: Cash match, or cash contribution, includes cash spent for project-related costs. Cash includes the applicant's own funds, subrecipient's funds provided as match, or funds that the applicant has received from a third party.

In-Kind Contribution: In-kind contributions are non-cash donations of property, goods, or services which benefit a federally assisted project. These costs may count toward satisfying the non-federal matching requirement of a project's total budgeted costs, when such contributions meet certain criteria.

¹ This document is intended solely to assist applicants in better understanding the Digital Equity Competitive Grant Program and the requirements set forth in the Notice of Funding Opportunity (NOFO) and follow-on policies and guidance for this program. This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, the terms and conditions of the award, or the specific application requirements set forth in the NOFO. In all cases, statutory and regulatory mandates, the terms and conditions of the award, the requirements set forth in the NOFO, and follow-on policies and guidance, shall prevail over any inconsistencies contained in this document.



Figure 2: Match Criteria

All matches must meet the following criteria:

1. Are verifiable in the recipient or subrecipient's records;
2. Are not included as contributions for any other Federal award;
3. Are necessary and reasonable for achieving the objectives of the Federal award;
4. Allowable under subpart E of 2 CFR 200;
5. Are not paid by the Federal Government under another Federal award, except where the program's Federal authorizing statute specifically provides that Federal funds made available for the program can be applied to cost sharing requirements of other Federal programs;
6. Provided for in the approved budget when required by the federal agency; and
7. Conform to other applicable provisions of 2 CFR 200



WHEN DOES MATCH OCCUR?

Applicants should calculate their minimum required match (see section [What Is Match?](#)) based on the total budget required to execute the DE Competitive grant program award and record this information in their Consolidated Budget Form submission. While the best practice is for applicants to provide match funding during each year of the grant, nothing prohibits applicants from providing all matching funds at once, or during a specific year (ex: Year 1) of the grant.



WHO CAN PROVIDE MATCH?

Match can be provided from the following sources, as shown in **Figure 3**. Applicants are encouraged to require match from their subrecipients and, when feasible, incentivize matches of greater than 10 percent.

Figure 3: Who Can Provide Match



HOW DO I RECORD MATCH IN MY APPLICATION?

Applicants will record match in their Consolidated Budget Form. Any match from **subrecipients** will be recorded in the corresponding **Yearly Tabs**. This includes match from **partners** that receive funding, which for the purposes of this program are considered subrecipients. Any match provided by the **applicant**, or **third parties**, should be recorded in the **Matching Tab**.

The Match Tab should not be confused with the “**Related Outside Funding Tab**” which refers to funding from other federal, state, or outside funding sources the applicant receives, or has applied for that fund activities or projects to which the application relates. This includes any funding requests through the DE Capacity Grant Program.



MATCH BEST PRACTICES

While NTIA will collect data on subrecipient match from each recipient during semi-annual reporting, the applicant is responsible for **verifying match** during the application stage. The following list provides strategies a recipient may consider employing to confirm match from subrecipients:

ALL MATCH

- Ensure match submission requires a legally binding attestation
- Encourage inclusion of match language in Letters of Commitment. Note, that Partners are **required** to provide Letters of Commitment.

CASH MATCH

- Request bank or financial statements, showing available and expended funding

IN-KIND CONTRIBUTIONS

- For volunteer services where the rate must not exceed fair market value, use federal tools such as the [Bureau of Labor Statistics](#) to determine wage rate information.
- For consultants and other individuals, consider comparing current charges against standard or set labor category rates.
- For facility in-kind match verify amount against current mortgage statements or rental rates.



REMINDERS

- ⊗ Applicants who elect to employ the de minimis Indirect Cost rate cannot claim additional indirect costs as a cost share contribution
- ⊗ Applicants cannot claim “unrecovered indirect costs” as a cost share contribution



ADDITIONAL QUESTIONS

Please reach out to the DE inbox at digitalequity@nita.gov with any additional match questions.