

Non-State Match and Allowable Costs Guidance

Updated: 01/27/2025

As part of the application process, applicants must submit proof of their secured minimum one-to-one (1:1) match of non-state of Washington funds to requested grant funds. Matching contributions and allowable costs listed in this guidance are presented as examples of generally allowable types and are subject to change depending on the Request for Proposals (RFP) announcement and future CARE Fund clarifications or revisions. This guidance is not intended to be all-inclusive. The terms and conditions of the grant award agreement and the CARE Fund statute Chapter 43.348 RCW and other applicable laws shall be the final guides in determining allowability. Determinations of allowable matching contributions and allowable costs shall be made at the sole discretion of the CARE Board.

Proof of Secured Match

Review the specific grant opportunity RFP for any non-state match requirements. When the funding opportunity requires the submission of secured matching contributions the following elements should be included.

1. A written, binding, enforceable agreement from the contributor that commits an amount of non-state of Washington or private contributions. The agreement should include:
 - a. A definitive statement that a private contribution or other non-state of Washington source of funding is committed to the proposed project and will be available during the grant period;
 - b. The amount of the non-state match;
 - c. Acknowledgement that the CARE Fund grant award is contingent upon this non-state match contribution; and
 - d. Signature of an authorized official from the contributing organization
2. If the secured non-state match requirement will be met through a sponsored research agreement or a grant, then a (dated) letter from the applicant organization must include:
 - a. A definitive statement that clearly identifies the sponsored research agreement or grant award that is committed to the proposed project and will be available during the grant period, including the award number, award period, and award amount;
 - b. Acknowledgement that the CARE Fund grant award is contingent upon this non-state match contribution;
 - c. Signature of the applicant's authorized official
 - d. For each sponsored research agreement or grant award referenced in the letter, attach the notice of award cover sheet that includes the award number, the award period, and the award amount.
 - e. [Note: The sponsored research agreement or grant notice of award should clearly show that the funds would be available during the proposed CARE Fund grant project period. Or an explanation should be provided within the letter demonstrating that the funds will be available during the grant period. For multiyear grants or sponsored research agreements used to fulfill the non-state match, the matching contributions must be available and expended during the CARE Fund grant period.

At CARE Fund's sole discretion, applications that fail to demonstrate that the non-state match funds will be available during the grant period may be

determined ineligible for an award and not reviewed.

Allowable Match

The match table is based on the following assumptions:

1. The original financial source of the match is from a non-state source (e.g., not from Washington State legislative appropriations, not from a public state of Washington institution or agency including but not limited to University of Washington, Washington State University, Washington State Department of Commerce, Washington Department of Health. Examples of non-state match contributions that may pass through the state and may be eligible as non-state match include funds from state of Washington institutions (e.g., University of Washington, Washington State University) that originated as private donations, revenue, etc. Federal funds provided to the state of Washington or state agency and appropriated or granted to an applicant institution; and
2. There is documentation of the cost calculation, and a binding enforceable agreement signed by the source organization's authorized official stipulating use of the resource(s) for the proposed research(er); and
3. The costs are as outlined in the approved grant application proposal.

Match Type	Allowable	Comment
Cost related for maintaining equipment	Yes	Only the pro rata costs directly attributable to the proposed (or closely related) research or the proposed researcher
Donated Equipment	Yes	If used for the proposed (or closely related) research or the proposed researcher
Equipment (purchased during the grant period)	Yes	If used for the proposed or closely related) research or the proposed researcher
Existing capital equipment	No	
Federal Funds	Yes	Costs allocated for the proposed (or closely related) research or the proposed researcher. Federal funds for standard patient care are NOT allowed.
Goods/Services	Yes	If used for the proposed (or closely related) research or the proposed researcher
Grantee Institutional Funds	Yes	If used for the proposed (or closely related) research or the proposed researcher
Land and Buildings	No	Capital expenses not allowed, unless part of direct cost needed for the proposed (or closely related) research
Third-Party Non-Federal Funds	Yes	Except deferred giving (e.g., charitable remainder annuity) if used for the proposed (or closely related) research or the proposed researcher
Tuition/Scholarships	Yes	If used for the proposed (or closely related) research or for the proposed researcher
Unrecovered Indirect Costs	Yes	In general, CARE Fund grants are for the

		allowable total cost of research. Indirect costs are allowed, not to exceed the federally negotiated rate, if applicable. A provisional rate pending the establishment of a final rate for the period will be accepted in lieu of a final federally negotiated rate. If there is no federally negotiated rate, the indirect cost rate may not exceed 30%. Unrecovered indirect costs may be used as matching funds at the pro rata costs attributable to the proposed (or closely related) research or proposed researchers is allowed. However, if an RFP for an opportunity funded by CARE Fund establishes a specific maximum indirect cost rate, that allowable rate guidance shall supersede any maximum established in this policy. Requests to exceed the established rates must be submitted with a written justification of the proposed rate. Indirect costs shall be calculated based on the proposal's Modified Total Direct Cost (MTDC). MTDC as defined by the NIH.
Voluntary Service	No	

Allowable Costs

CARE Fund does not allow pre-award spending of the CARE Fund grant award. Only CARE Fund grant expenditures after the grant award agreement effective date and during the grant period are allowed.

The following table outlines allowable costs based on the following assumptions:

1. Costs are reasonable and necessary to carry out the research;
2. Costs are allocable to the specific grant during the grant period and will not be paid by any other source;
3. Costs conform to the specific CARE approved grant proposal/award;
4. The use of non-state match contributions, when required, to the use of CARE Fund grant is commensurate to the required match for the grant award; and
5. Allowable non-state match contributions have been secured and satisfactorily demonstrated to the CARE Fund when a grant requires matching funds.

Cost Type	Allowable	Comment
Acquisition of real property	No	
Alcoholic Beverages	No	
Bad debt	No	
Benefit Replacement Pay	No	

Community service, Teaching, or Clinical activities	No	Unless required for performing the research activities in the awarded grant proposal
Contingencies	No	
Contributions and donations	No	
Costs not included in the approved budget	No	
Costs prohibited by Washington law or grant guidelines	No	
Costs that have been included on any other award, except as specifically authorized	No	
Entertainment	No	
Equipment	Yes	
Equipment or computer purchase in final year of award	No	Only with prior approval
Facilities construction and renovation	Yes	If allowed for the grant opportunity, only the pro rata costs directly attributable to the proposed research activities or the proposed researcher
Fines and Penalties	No	
Food/Refreshments	No	Unless required for performing the research activities in the awarded grant proposal
General office supplies	No	Unless required for performing the research activities in the awarded grant proposal; May be included as part of indirect costs
Gifts or Gratuitous Payment	No	
Indirect Costs (facilities and administration)	Yes	In general, CARE Fund grants are for the allowable total cost of research. Indirect costs are allowed, not to exceed the federally negotiated rate, if applicable. A provisional rate pending the establishment of a final rate for the period will be accepted in lieu of a final federally negotiated rate. If there is no federally negotiated rate, the indirect cost rate may not exceed 30%. However, if an RFP for an opportunity funded by CARE Fund establishes a specific maximum indirect cost rate, that allowable rate guidance shall supersede any maximum established in this policy. Indirect cost rate requests that exceed the established rates may be considered by the CARE Board. Requests to exceed the established rates must be submitted with a written justification of the proposed rate. Indirect costs shall be calculated based on the proposal's Modified Total Direct Cost

		(MTDC). MTDC as defined by the NIH.
Interest and other Financial Costs	No	
Legislative Expenses	No	
Liability Insurance Coverage	No	May be included as part of indirect costs
Meals not associated with approved travel	No	
Other institution administrative charges beyond Indirect Costs	No	
Other Itemized Costs	Yes	Only if required for performing the research activities in the awarded grant proposal or approved by CARE Fund
Other research-related expenses not directly related to the project	No	May be included as part of indirect costs
Patient Care or Patient Support Services	No	Unless required for performing the research activities in the awarded grant proposal
Pre-Award Costs	No	
Professional membership dues	No	May be included as part of indirect costs or unless approved by CARE Fund
Promotional Items	No	Unless required for performing the research activities in the awarded grant proposal
Purchasing, leasing, or maintaining computers	No	Unless required for performing the research activities in the awarded grant proposal or approved by CARE Fund
Salary & Benefits for individuals from a U.S. government or for-profit entity	Yes	
Salary, Honoraria, and Benefits	Yes	
Securing IP protection or rights, market analysis, legal consultation	Yes	Only if specifically authorized in the grant award as a direct cost. May be included as part of indirect cost
Subcontracts, Contract research and development, Consultant Fees	Yes	
Supplies	Yes	
Travel	Yes	
Tuition	Yes	But only commensurate to their effort on the research project

The CARE Fund reserves the right to revise any CARE Fund guidance (including the Non-State Match and Allowable Costs Guidance) at any time, with or without notice.

Frequently Asked Questions:

1. Question: Can I use current unexpended grant funds toward the CARE Fund grant?

Answer: Generally, unexpended grant funds are eligible provided that the following elements are satisfied: there are no restrictions on the use of these funds as a non-state match; they are available and will be expended during the proposed CARE Fund grant project period; and the unexpended grant funds will support the aims and activities of the grant proposal to the CARE Fund.

2. Question: Can I use funds in a pending application that have not been awarded at the time of CARE Fund application submission toward the CARE Fund match?

Answer: No, only funds that have been secured at the time of the CARE Fund application submission are eligible to fulfill the non-state matching funds requirement.

3. Question: Is the grant award range for a CARE Fund grant inclusive of the required match?

Answer: No, the grant award range stated in the RFP applies to the CARE Fund portion only. Applicants may request any amount within the eligible range stated in the RFP provided they submit proof of a secured minimum one-to-one (1:1) match of non-state of Washington funds in the application. The non-state matching funds must be secured and available during the grant period.

4. Question: For matching funds through grants and sponsored research, do we only consider the direct cost or total award amount?

Answer: No, federal sources of non-state matching funds may include both direct and indirect costs.