## Match Funding

<table>
<thead>
<tr>
<th><strong>What is Match Funding?</strong></th>
<th>The European Structural Funds meet only a proportion of the cost of any project. The precise proportion that the funds will contribute to a particular project depends on several factors, including the type of activity and where it takes place. Typically the funds can meet between 45% to 50% of the total eligible project costs, though lower rates apply to certain types of activity. The rest of the cost of a project has to be funded from other sources, this is called match funding. Identifying appropriate match funding is the responsibility of the grant applicant and match funding must be identified and secured before an application for European funding can be considered. There are different classifications of match funding - public and private. Both can come in the form of cash and in-kind.</th>
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<tbody>
<tr>
<td><strong>Public Match</strong></td>
<td>Public match funding comes from any organisation which receives over 50% of its core funding from central or local government. Registered charities also classify as public match funders. If you are a registered charity then you can provide match funding from your own resources and sign and stamp your own public match funding certificates.</td>
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<tr>
<td><strong>Private Match</strong></td>
<td>Private match funding comes from private enterprise, for example funding from companies. You do not need to provide private match funding certificates.</td>
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</table>
| **Cash or In-Kind Match Funding** | Private and public match funding are further categorised into two types of match funding, actual and in-kind contributions. Actual match funding is hard cash. In-kind match funding is where an organisation or individual provides a service or product to your project free of charge. You can claim the value of this service or product as match funding providing:  
  - It is covering eligible costs  
  - The organisation (or individual) providing the service or product agrees to its use as matching funding  
  - The organisation (or individual) providing the service or product can provide evidence of the costs  
  - The costs are included in the breakdown of expenditure on the application form |
| **Important** | Money that has in any way originated from a European source is not eligible as match funding. |
Volunteer Time as Match Funding

Volunteer time can be used match funding in-kind. This is classed as private match funding in-kind. It is important to note that only the time of volunteers acting in a wholly voluntary capacity is eligible. A paid employee of the organisation who performs additional voluntary duties is not eligible, neither is beneficiary time. Paid seconded staff from another organisation are also ineligible for this type of match funding.

To evaluate volunteer time for match funding purposes you need to determine what project tasks will be undertaken by volunteers.

Categorise them into the following roles as far as possible:

- Project Manager
- Project Co-ordinator
- Project Researcher
- Project Administrator

You then need to determine how many hours each volunteer will spend on project activity. Cost the hours using the following rates determined by the ESF Unit. Please note that these are maximums and rates of pay should be consistent with those paid to waged staff if lower than the notional rate.

- Project Manager - £16.76
- Project Co-ordinator - £13.13
- Project Researcher - £13.13
- Project Administrator - £9.38

These hourly rates include all (notional) on-costs such as employers’ National Insurance Contributions and pensions. Higher hourly rates than those indicated above need Government Office approval. However it is advised to match the tasks performed by volunteers with the above examples as different rates may result in a delay in project approval as they may need to be agreed at Regional Committee level. Clear documentary justification for technical or specialist rates which do not fit the notional rates provided must be held by the project and must be agreed by Government Office.

Record Keeping

Calculating and accounting for match fund in-kind can be potentially tricky. It is vital to keep timesheets detailing volunteer time and the activity. The logged voluntary activity should correspond with the notional rate given. There must be a clear audit trail substantiating the in-kind match funding.

Further Information

If you would like further information on match funding please contact the North West Network European Team at:

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