

Match Guidance

This document provides guidance on “match” as it relates to the federal homeland security grant programs that require a match (e.g., EMPG, UASI-NSGP, PSGP, RCPGP, EOC, and PSIC).

There are two types of match – cash match (or a ‘hard match’) and in-kind match (or a ‘soft match’). The following is taken from the FEMA February 2009 Match Guidance document:

Types of Match:

Cash Match includes non-Federal cash spent for project-related costs, according to the program guidance. Allowable cash match must include only those costs which are allowable with Federal funds in compliance with the program guidance and/or program regulations.

In-kind Match includes, but is not limited to, the valuation of in-kind services. “In-kind” is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match (other than cash payments) is permitted, then the value of donated services could be used to comply with the match requirement.

Also, third party in-kind contributions may count toward satisfying match requirements provided the grantee receiving the contributions expends them as allowable costs.

This type of match may only be used if not restricted or prohibited by program statute, regulation or guidance and must be supported with source documentation. Only property or services that are in compliance with program guidance and/or program regulations.

The federal governing provision on match is found within 44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (the specific section is 44 CFR § 13.24, Matching or cost sharing).

44 CFR Part 13 may be accessed in its entirety online here:

http://149.168.212.15/mitigation/Library/44_CFR-Part_13.pdf

The basic guidelines for match as stated in 44 CFR Part 13 are as follows:

- For costs to be eligible to meet matching requirements, the costs must first be allowable under the grant program.
- The costs must also be in compliance with all Federal requirements and regulations (i.e., 44 CFR Part 13, and 2 CFR Part 225); the costs must be reasonable, allowable, allocable, and necessary.
- Records for all expenditures relating to cost sharing or matching must be kept in the same manner as those for the grant funds.
- The following documentation is required for third-party cash and in-kind contributions: Record of donor; Dates of donation; Rates for staffing, equipment or usage, supplies, etc.; Amounts of donation; and Deposit slips for cash contributions. According to 44 CFR § 13.24, this documentation is to be held at the Applicant and/or sub applicant level.
- Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant.
- The source of the match funds must be identified in the grant application.
- Every item must be verifiable, i.e., tracked and documented.
- Any claimed cost share expense can only be counted once.

EOPSS Requirements

When submitting a work plan and/or application to EOPSS under a federal homeland security grant program that requires a match, the work plan and/or application must contain the following:

Within the budget narrative – identify the type of match that will be used (cash or in-kind, the total match amount to be provided, the specific match source (for instance, City of X, Fiscal Year X), and the intended use of the match (for instance, procurement of radios).

Within the budget detail - identify the match amount to be provided within the budget as a separate line-item

Quarterly Reporting requires additional reporting on match. There are two separate forms – one for in-kind and one for cash. These reports are attached.