

Fiscal Fundamentals

MATCH DOLLARS

Each grantee is required to contribute to the overall cost of the project. This contribution is called Match. Grant Match is based on the total DDPC Award and not on a line-item basis.

Management and accounting standards must be kept for the Match share, just as for the federal share of grant awards.

Sources for Match

Match funds may be derived from the following sources:

- State and/or local funds;
- Cash contributions;
- In-kind contributions, if allowable and properly valued when they are:
 - Identifiable from the grantee's records;
 - Properly documented according to generally accepted accounting principles;
 - Not included as match for any other federally assisted program;
 - Necessary and reasonable for proper and efficient accomplishment of grant objectives; and
 - Allowable (see Allowable and Non-Allowable Costs)

Examples of Match

- Indirect costs above 10% with a federally approved indirect cost rate (see Fiscal Fundamentals Indirect)
- Staff time not included in the grant funds
- Travel

Things to keep in mind:

If by the end of the approved budget period, a grantee fails to satisfy the minimum match obligation, the grantee will not receive reimbursement of DDPC funds that were not properly matched. Reporting match expenditures above the budgeted amount is therefore encouraged.

Federal funds and funds used to match other federal grants are not allowed to be used as match for DDPC grants.