Overview of Procedure
Some of the District’s grants and awards have cost sharing or matching requirements whereby the District must match all or a portion of the grant funds with resources from a separate source. In order to comply with District policy GP0300, District staff must be aware of which grants have these cost sharing/match requirements and the source of the resources being used as “match” so that the same resources are not used to fulfill cost sharing or matching requirements across multiple grants.

Procedure Details
The District maintains a Grants Tracking Database that contains grant and award information including cost sharing/match requirements and sources. The Grant Program Manager (GPM) references the database when (1) any new grant with cost sharing/match requirements is being sought; (2) an award notification for a grant with cost sharing/match requirements is received; and (3) budget amendments to an existing grant with cost sharing/match requirements are being sought. This is to ensure that the same resources are not being used as match for multiple grants.

GPMs are responsible for identifying and selecting the source (i.e., cash or in-kind) to fulfill any cost sharing or matching requirements; ensuring that proposed budgeted cost sharing or matching fulfillment is not already included in another grant funded program, does not come from another federal grant and would not violate any additional grant requirements. The GPM is responsible for ensuring that any revised cost sharing/match amount, if required by a federally funded grant, does not come from another federal grant and would not violate any additional grant requirements.

The Office of Grants Development (OGD) Grants Development Specialists (GDS), for competitive grant opportunities over $20,000 are responsible for creating an entry in the Grants Tracking Database with all the relevant award information, including whether the grant has a cost sharing or match requirement and where, according to the approved grant budget, those resources are expected to come from. All other grant opportunities are created by Grants Fiscal Services (GFS) Grant Budget Analysts (GBA).

Procedure Steps

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<tr>
<th>RESPONSIBLE POSITION</th>
<th>Step</th>
<th>ACTION TAKEN</th>
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<tr>
<td>GPM</td>
<td>1</td>
<td>Identification of Cost Sharing/Matching</td>
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The GPM, working with the GBA, will identify and select the source (i.e., cash or in-kind) to fulfill any cost sharing or matching requirements. Upon selection of the cost sharing or matching sources, the GPM must ensure that they are not already included in another grant funded program, do not come from another federal grant for federal fund match requirements and would not violate any additional grant requirements.
## RESPONSIBLE POSITION  
<table>
<thead>
<tr>
<th>Step</th>
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<td><strong>GDS</strong></td>
<td><strong>2</strong></td>
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<td><strong>GPM</strong></td>
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<td><strong>GPM</strong></td>
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</tbody>
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### Policy
- **GP0300: Cost Sharing and Matching**

### Forms

### Definitions
Contacts
- Director Grant Development Office
- Grant Compliance Office

Frequently Asked Questions

Related Information
- Grants Tracking Database

History
Amended:
- Amended on 5/4/2015 for technical adjustments.
- Amended on 6/15/18 for technical adjustments.