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. If the source of the cost share or match is a third party donation of goods and services, the District must complete a valuation of the cost of such good or service, which can include salaries, services, supplies, loaned equipment or space. This requirement is in compliance with 2 CFR Part 200.306, which the District must follow unless the grantor has different requirements. These costs must be included within the grant budget and the District will ensure that the method for valuing similar costs will be consistent across grants. The Grant Program Manager (GPM) is responsible for identification of appropriate costs to fulfill the cost sharing/match requirement. The Grant Fiscal Services (GFS) Grant Budget Analyst (GBA) is responsible for the valuation of the selected cost sharing/matching costs which must then be approved by the GPM.

Procedure Details

GPMs are responsible for identifying the source of any cost sharing or match requirements as part of grant budget development and upon any grant budget amendments. GPMs will ensure that costs identified for fulfillment of cost sharing/matching are not already included in another grant funded program, if federally funded, do not come from another federal grant and would not violate any other grant requirements.

GBAs are responsible for valuing the costs that fulfill cost sharing/match requirements according 2 CFR Part 200.306 which defines the requirements for the most common cost sharing/match scenarios the District is likely to encounter. GBAs are expected to understand other cost sharing/matching situations and associated 2 CFR Part 200.306 requirements. All costs used for cost sharing or match must also comply with the District’s Policy GP0800 Allowable Use of Funds and Adherence to Uniform Grant Guidance. The GBA is responsible for establishing a value for services and supplies.

GPMs are responsible for reviewing all calculations and support for the valuation in order to verify the costs amount, compliance with 2 CFR Part 200.306 and any other grantor stipulations.
## Procedure Steps

<table>
<thead>
<tr>
<th>RESPONSIBLE POSITION</th>
<th>Step</th>
<th>ACTION TAKEN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Identification of Cost Sharing/Matching</strong></td>
<td>GPM 1</td>
<td>As part of GP0300.1 Tracking Sources of Cost Sharing and Matching, GPMs will identify the source of any cost sharing or match requirements as part of the grant budget development and upon any grant budget amendments. GPMs will verify that costs identified for fulfillment of cost sharing/matching are not already included in another grant funded program, do not come from another federal grant and would not violate any other grant requirements.</td>
</tr>
</tbody>
</table>
| **Valuation of Cost Sharing/Matching Resources** | GBA 2 | The GBA will establish the value of the costs that fulfill cost sharing/match requirements according to 2 CFR 200.306 and note them on the award application. **Salaries or Services**
GBA will establish a valuation for services at rates consistent with those ordinarily paid for similar work within the District, or if no similar work is performed in the District, than similar to rates in the labor market. Fringe benefits may be included in the valuation, calculated in a manner consistent with the District standard fringe benefit calculations. **Supplies, Loaned Equipment or Space**
GBA will establish a value for supplies at their market value. If equipment or space is loaned but ownership does not transfer to the grantee, it should be valued at the fair rental rate. |
| **Verification and Approval of Cost Sharing/Matching Resources** | GPM 3 | After the GBA has calculated and valued the cost sharing/match costs for the grant budget or grant budget amendment and completed the Cost Sharing/Matching section of the grant application, the GPM will review all calculations and support for the valuation in order to verify the cost amount and compliance with 2 CFR Part 200.306 and any other grantor stipulations. The GPM will then approve the grant application. |
Policy

- **GP0300: Cost Sharing and Matching**

Forms

Definitions

Contacts

- **Deputy Director Grants Compliance and Fiscal Services Office**
- **Grant Fiscal Services**

Frequently Asked Questions

Related Information


History

**Amended:**

- Amended on 5/4/2015 to update references for the Uniform Grant Guidance, remove reference to the Cost / Sharing Matching Form (duplicates grant application), and for other technical adjustments.
- Amended on 6/15/2018 for technical adjustments.