



# THE SCHOOL DISTRICT OF PHILADELPHIA

Procedure: <b>Identifying, Valuation, and Tracking of Cost Sharing and Matching</b>	Policy: <b>Cost Sharing and Matching</b>		Number: <b>GP0300.1</b>
	<input type="checkbox"/> Complete Revision <input checked="" type="checkbox"/> Partial Revision <input type="checkbox"/> New	Supersedes: 7/1/18	Page: <b>Page 1 of 3</b>

## 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 Office of Grant Fiscal Services (GFS) maintains a Grants Tracking Sheet (Google) that contains grant and award information including cost sharing/match requirements and sources. The Grant Budget Analysts (GBA) 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.

## Procedure Steps

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM	1	<b>Identification of Cost Sharing/Matching</b>  The GPM, in conjunction 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 and GBA 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	Step	ACTION TAKEN
GBA	2	<p style="text-align: center;"><b>Valuation of Cost Sharing/Matching Resources</b></p> <p>GBAs 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.</p> <p>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.</p> <p><b><u>Salaries or Services</u></b> 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.</p> <p><b><u>Supplies, Loaned Equipment or Space</u></b> 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.</p>
GPM	3	<p style="text-align: center;"><b>Verification and Approval of Cost Sharing/Matching Resources</b></p> <p>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.</p>
GBA	4	<p style="text-align: center;"><b>Tracking During Grant Proposal and Budget Development</b></p> <p>During the budget development process for a grant with a cost sharing/match requirement, the GBA will reference the Grants Tracking Sheet and review the sources of grant cost sharing or matching for all the District’s grants. GBAs will use this information to ensure that the 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.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
GBA	5	<p align="center"><b>Tracking Upon Proposed Grant Budget Amendments</b></p> <p>During the budget amendment development process for a grant with a cost sharing/match requirement, the GBA will reference the Grants Tracking Database and review the sources of grant cost sharing or matching for all District grants. GBAs will use this information to ensure that any changes to the cost sharing/match requirement arising from the proposed budget amendment are not already included in another grant funded program, if they are federally funded, do not come from another federal grant and would not violate any additional grant requirements. See <a href="#">GP0200.5 Budget Amendments</a>.</p>

**Policy**

- [GP0300: Cost Sharing and Matching](#)

**Forms**

**Definitions**

**Contacts**

**Frequently Asked Questions**

**Related Information**

- [Grants Tracking Sheet \(Google\)](#)

**History**

**Amended:**

- Amended on 5/4/2015 for technical adjustments.
- Amended on 6/15/18 for technical adjustments.
- Amended December 2022 to be consistent with current practice.

Issue Date: <b>July 1, 2018</b>	Effective Date: <b>January 1, 2023</b>	Approved by: <b>Deputy Chief, Grant Compliance and Fiscal Services</b>
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