SECTION 17 - MATCH TRACKING AND COST SHARE CONTROLS

(Applies to all funding streams requiring match or leveraged resources)

17.1 Purpose

This section establishes procedures for:

- Identifying allowable match sources
- Valuing cost-share contributions
- Tracking match obligations
- Preventing duplication of match
- Reconciling match quarterly
- Preventing match shortfalls

This section complies with:

- 2 CFR §200.306 (Cost Sharing or Matching)
- 2 CFR §200.403 (Allowability)
- Applicable funder-specific match requirements

17.2 Definition of Match

Match (Cost Share) is the portion of project costs not paid by federal funds and contributed by:

- NRMRWDACB
- Subrecipients
- Third parties
- Partners

Match may be:

- Cash
- In-kind

- Donated services
- Donated property
- Volunteer services

Match must be necessary and reasonable for program objectives.

17.3 Allowable Match Criteria

Match must:

- Be verifiable from records
- Not be included as match for another federal award
- Be necessary and reasonable
- Be allowable under Subpart E
- Be included in approved budget
- Be incurred during period of performance

Unallowable match must be removed and replaced.

17.4 Prohibited Match

The following may not be used as match:

- Costs paid by another federal award (unless specifically authorized)
- In-kind contributions lacking documentation
- Costs incurred outside period of performance
- Unallowable costs under 2 CFR Subpart E
- Double-counted expenditures

17.5 Types of Match and Valuation Methods

17.5.1 Cash Match

Cash contributions must:

- Be documented through accounting records
- Be traceable to specific funding stream

- Be included in ledger or documented via partner certification

17.5.2 Volunteer Services

Valuation must:

- Be consistent with rates paid for similar work
- Use prevailing wage if no internal equivalent
- Be documented via signed timesheets
- Include description of service provided

17.5.3 Donated Property or Equipment

Valuation must:

- Be based on fair market value
- Be documented with appraisal or comparable valuation
- Be recorded in match log

17.5.4 Third-Party Contributions

Must include:

- Signed certification letter
- Valuation documentation
- Description of contribution
- Date of contribution
- Funding stream identified

17.6 Match Tracking System

NRMRWDACB shall maintain a dedicated Match Tracking Spreadsheet that includes:

- Funding stream
- Match requirement percentage
- Total required match amount

- Cumulative match to date
- Match source
- Valuation method
- Supporting documentation reference
- Remaining match balance

Accounting Technician is primary match log custodian.

17.7 Quarterly Match Reconciliation

Quarterly:

Accounting Technician shall:

☐ Reconcile match spreadsheet to ledger
☐ Confirm documentation completeness
☐ Verify no duplication across grants
☐ Calculate percentage of match achieved

Finance Manager shall:

☐ Review reconciliation
☐ Confirm sufficiency of match
☐ Identify risk of shortfall

Executive Director shall review quarterly match summary.

17.8 Match Shortfall Mitigation

If match is below projected level:

1. Finance Manager documents shortfall risk.
2. Executive Director notified immediately.
3. Mitigation plan developed, which may include:
    - Increased partner contribution
    - Reallocation of allowable internal costs
    - Adjustment of spending pace
    - Budget modification if allowed

4. Quarterly follow-up required until resolved.

17.9 Subrecipient Match

If subrecipient is responsible for match:

- Match must be documented in subaward agreement.
- Match must be reported with invoice.
- Subject to invoice review procedures (Section 5).
- Subject to monitoring and risk assessment.

Failure to provide required match may result in:

- Withholding of funds
- Special conditions
- Repayment
- Contract modification

17.10 Closeout Match Verification

At grant closeout:

Finance Manager must verify:

☐ Required match percentage achieved
☐ All match documented
☐ No double counting
☐ Documentation retained

Match certification must be included in closeout file.

17.11 Internal Control Statement

Match controls include:

Documentation → Ledger Tracking → Quarterly Reconciliation → Executive Review → Closeout Certification

This layered process ensures compliance with 2 CFR §200.306.