

Documenting Match:

- Match is reported on the SF-425.
- Track and report for each grant award.
- A variety of methods are used by DD Councils to document match.
Example: Excel spreadsheet
- If the Council has a DSA fiscal person that completes the SF-425, match totals can be provided to them for inclusion on the federal financial report.
- Internal documentation is needed to ensure match requirements are met and available if requested.

45 CFR 75 provides guidance for documenting match:

- 45 CFR 75, Subpart C, §75.306
- Verifiable from non-Federal entity's records
- Are not included as contributions for other Federal awards
- Are necessary and reasonable for the accomplishment of project or program objectives
- Are allowable under subpart E

(!) IMPORTANT: Council staff should track the amount of match that is being submitted as part of a sub-recipient invoice when requesting reimbursement. This is important because:

- Council staff can determine they are not paying for greater than allowed costs for a project/activity
- Tracks total amount of match received and identifies match balances on an ongoing basis.