

**Washington State Homeland Security Section  
Information Bulletin**

**HLS-IB-2008-010**

**Subject: Match Documentation**

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**Approved:**



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## I. Introduction

During 2007-2008 a number of new grant programs became available from the Department of Homeland Security (DHS) that require matching funding. The addition of these new programs, along with increasing requirements for use of funds for specific categories of activities (e.g., Planning), require the Washington State Emergency Management Division Homeland Security Section to revise its reimbursement procedures and forms to accommodate match documentation. This Information Bulletin includes the description of the new procedure and the Match Documentation Form. A revised Reimbursement Spreadsheet and Procedure will be distributed separately.

## II. Match Requirement

For all programs requiring a match, matching costs may be cash or in-kind, and must originate from a non-federally funded source. Matching costs for one program may not be used for another program. Match cost timing should occur as closely as possible to reimbursement request timing. The total program match requirement must be met by the end of the contract performance. Failure to adequately document match may result in the forfeiture or return of grant funds.

The amount of match required for each grant program is explained in your contract language, typically in either the **Special Terms and Conditions** or **Budget Detail Sheet** sections. The formulas used to determine the match vary from program to program according to each program's objectives, so it's important to clearly understand your contract's match amount and the formula used to generate it. Additional information on match can be found in each program's Guidance & Application Kits, Frequently Asked Questions (FAQ) and other program and financial guiding documents.

## III. Match Documentation Form

Please see the attached form. The form has three main sections: General Information, Ongoing Match Costs and Match Costs Incurred. A signature is required at the end of the form, certifying the accuracy of the information.

**Please note that each reimbursement request requiring a match must be accompanied by a completed and signed Match Documentation Form. As with the Reimbursement Spreadsheet, an incomplete and/or unsigned Match Documentation Form will cause the reimbursement request package to be returned to its originator.**

### General Information:

In this section, provide the name of your agency or jurisdiction, the contract number, and the grant program and year in which the matching costs will be applied. Enter the total match amount required by your contract, the total reimbursement amount being requested at this time, and the current amount of matching costs being documented on this form.

### Ongoing Match Costs:

Match cost timing should occur as closely as possible to reimbursement request timing. For example, using a 25% match formula, a reimbursement request of \$100 with a required 25% match would include match documentation totaling \$25 of current expenditures.

When it is not possible for the timing of the match to coincide with the timing of the reimbursement request, a demonstration of ongoing or future match may be made in the Ongoing Match Cost Section. Plans for how the match requirement will be met should be

described in sufficient detail to tie to actual matched reimbursement requests when submitted. Once this demonstration has been made, each subsequent reimbursement request involving the ongoing or future costs must tie to the original demonstration.

For example, you may be purchasing equipment with federal funds and using salaries to serve as match. The equipment will be purchased all at once, but the salaries will be ongoing and will be used as match over a longer period of time. The full required match against the equipment costs may not be met until the end of the performance period. In these situations, you would explain the circumstances in the "Ongoing Match Costs" section of the form by documenting the specifics of the intended match along with a narrative text description of your plan.

### Match Costs Incurred

To document matching costs already expended, the categories are similar to those on the Reimbursement Spreadsheet: Salaries/Benefits/Overtime (Personnel), Consultant/Contractor Fees, Goods & Services, Travel & Per Diem, and Equipment.

In each category, describe the expenses you have incurred by completing each column. No further documentation should be submitted with this form; however, you must maintain documentation of these costs in your agency to be made available for review by State and Federal Officials when required.

### *Cost Categories*

#### 1. Salary/Benefits/Overtime

- List employee's name, job title, and the period of activity.
- Cite the activities (per employee) as they relate to accomplishing the contractor tasks. (Such as HLS planning)
- For overtime match include the activity performed.
- Spell out uncommon acronyms.

#### 2. Consultant-Contractor Fees

- Consultant/Contractor fees are detailed in a separate row from regular salary and benefits.
- Match requests must be:
  - allowable as defined by applicable grant guidance
  - align to the projects in the jurisdiction's contract
  - align with the State Homeland Security and/or UASI strategy, where required.
- Indicate the activity related to the contractor's time you are using as a match cost.

#### 3. Goods & Services

- If the item or service was purchased in support of a specific training course/exercise/planning activity, be specific and detailed when describing what the

activity is and how the item(s) or service(s) relates to accomplishing the contract deliverables. Please do not use vague language, such as "WMD exercise." Doing so may delay reimbursement as we seek clarification.

4. Travel & Per Diem

- List the name of the staff member traveling.
- List the activity related to the match request (meeting attended, course, workshop, or conference.) Be specific and detailed when describing the activity. Please do not use vague language, such as "WMD exercise." Doing so may delay reimbursement.

5. Equipment

- Enter on the Match Documentation Form a description of the item(s), the date the equipment was received, and the project related to your contract deliverables.

**IV. Match Progress Reporting**

Biannual Strategy Implementation Report (BSIR)

The Grants Reporting Tool (GRT) used for submitting BSIRs is being enhanced to include match tracking tools. Starting with the December 2008 BSIR cycle, PSIC match reporting will commence. Other program match requirements may also be tracked in future editions of the GRT.

Progress Reporting

Your contract includes a schedule of progress reports to be completed over the life cycle of your program. For programs requiring a match, progress reports should include an assessment of match plans, match progress to date, and any issues that may affect your organization's ability to meet all match requirements by contract end.



**GOODS & SERVICES**

Goods & Services detail must include a description of the item or service purchased. If the item or service was purchased in support of a specific training course/exercise/planning activity, identify it. A general description of the training course/exercise/planning activity will not be accepted, (e.g., "WMD exercise"). If general office supplies were purchased, that designation is acceptable.

Item	Vendor	Date	Amount	Related Project	Funding Source (state/local/ private)
			\$ -		
			\$ -		
			\$ -		
		<b>Total</b>	\$ -		

**TRAVEL & PER DIEM**

Travel & Per Diem detail must include the activity performed or the event attended. A general description of the training course/exercise/planning activity will not be accepted, (e.g., "WMD exercise"). Travel for Regional Coordinators traveling within the region or state for planning meetings can be identified as Regional Planning activities. All travel costs must comply with local travel regulations and per diem rates.

Name	Activity	Date	Amount	Related Project	Funding Source (state/local/ private)
			\$ -		
			\$ -		
			\$ -		
		<b>TOTAL</b>	\$ -		

**EQUIPMENT**

Detail must include all equipment purchased in support of the project, date of receipt and related contract deliverables.

Item	Purchase Amount	Received Date	Contract Related Project	Funding Source (state/local/ private)
	\$ -			
	\$ -			
	\$ -			
	<b>TOTAL</b>			

<b>MATCH TOTAL</b>	\$	-
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By my signature below, I certify that the match documented in this form is from non-federal sources and is not being used to match any other federal grant program costs.

\_\_\_\_\_  
Signature Date

Name (please print):

Title: