

Match or Cost Sharing

Match Requirements. Match is to be provided for on a project-by-project basis, unless otherwise stated in the program guidelines. Match is restricted to the same use of funds as allowed for federal funds.

Types of Match.

- Hard Match (Cash) includes cash spent for project related costs. Any time devoted to the project by an employee of the recipient that is not reimbursed by OJA is considered cash match.
- Soft Match (In-Kind) includes, but is not limited to, the valuation of in-kind services. In-kind is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match is permitted by law, then the value of donated services could be used to comply with the match requirement.

Source and Type of Funds. Hard match (cash) may be applied from the following sources:

- Funds from state and local units of government that have a binding commitment of matching funds for programs or projects
- Funds from the Housing and Community Development Act of 1974, 42 U.S.C. 5301, et seq. (subject to the applicable policies and restrictions of the Department of Housing and Development)
- Equitable Sharing Program, 21 U.S.C. 881(e) (current guidelines developed by the DOJ Asset Forfeiture Office apply). Forfeited assets used as match from the Equitable Sharing Program would be adjudicated by a Federal Court
- Funds contributed from private sources
- Program income and the related interest earned on that program income generated from projects may be used as match provided it is identified and approved prior to making an award
- Program income funds earned from seized assets and forfeitures (adjudicated by a State court, as State law permits)
- Funds appropriated by Congress for the activities of any agency of a tribal government or the Bureau of Indian Affairs performing law enforcement functions on tribal lands
- Otherwise authorized by law

Timing of Matching Contributions. Matching contributions need not be applied at the exact time or in proportion to the obligation of the federal funds. However, the full matching share must be obligated by the end of the period for which the federal funds have been made available for obligation under an approved program or project. Time-phased matching may be required by OJA on awards to nongovernmental recipients.

Records for Match. Recipients must maintain records which clearly show the source, the amount, and the timing of all matching contributions. In addition, if a program or project has included within its approved budget contributions which exceed the required matching portion, the recipient must maintain records of them in the same manner as it does the awarding agency funds and required matching shares.