



---

---

---

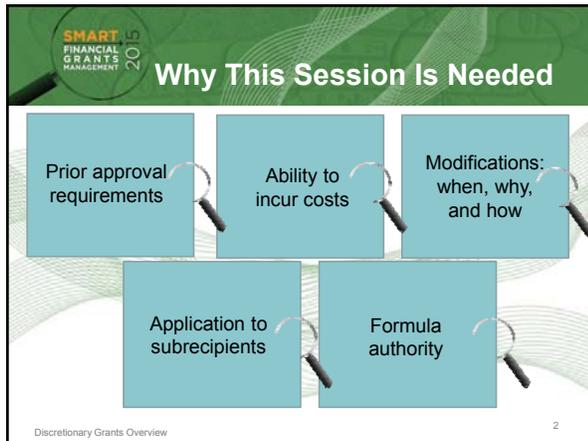
---

---

---

---

---



---

---

---

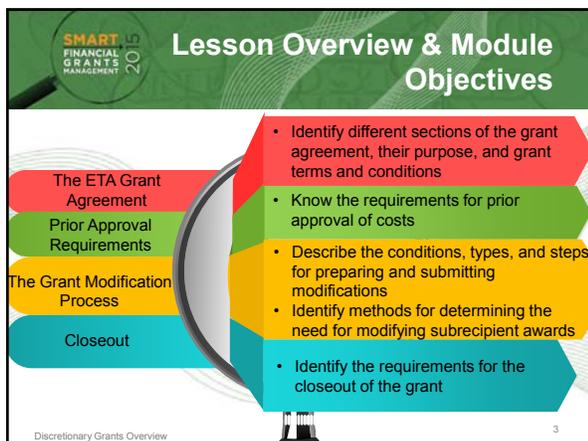
---

---

---

---

---



---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Knowledge Check

On a scale of 1 (lowest) to 5 (highest), rate your knowledge and understanding of the following by **circling** the appropriate number in the middle column of the sheet, labeled Pre-Training, for each of the statements.

**?**

- The content and structure of the grant agreement.
- The grant actions that require ETA prior approval.
- The grant and subaward actions that necessitate a request for modification.
- The threshold for budget changes that triggers the need for a modification subject to ETA approval.
- The closeout requirements applicable to direct recipients and to their subawards to subrecipients.

Discretionary Grants Overview 4

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### The ETA Grant Agreement

Learning objectives for this section

- Identify different sections of the grant agreement, their purpose, and grant terms and conditions

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Grant Documents (1 of 2)

- Notice of Award – Signature page
- Grant Terms and Conditions
- SF-424
- SF-424A – Budget Form

Discretionary Grants Overview 6

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Grant Documents (2 of 2)

-  Budget Narrative
-  Statement of Work
-  Negotiated Indirect Cost Rate Agreement (if applicable)

Discretionary Grants Overview 7

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Grant Documents: Signature Page

Notification of Award (see handout)

- Under what authority award is made
- Project title, name of awardee, agreement and CFDA numbers
- Amount of award
- Period of performance
- Applicable regulations, cost principles, and other requirements
- Certification of compliance and signatures

Discretionary Grants Overview 8

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Know Your Terms and Conditions

Specific set of requirements included with grant

- Topics covered include:
  - Reporting requirements
  - Program requirements
  - Public policy requirements
  - Administrative requirements
  - Limitations and approvals

**Terms & Conditions**  
General and special rules and require agree to abide by in order to use a sr standards, arrangements, specificat provisions that form an integral part contract or agreement.

ETA's Grant Terms and Conditions library is available at <http://www.doleta.gov/grants/resources.cfm>

Discretionary Grants Overview 9

---

---

---

---

---

---

---

---



### Prior Approval Requirements

Learning objectives for this section

- Know the requirements for prior approval of costs

---

---

---

---

---

---

---

---



### New Regulations (1 of 2)

#### 2 CFR 200.407

**Prior written approval (prior approval)**

- Approval must be in writing
- Before cost is incurred
- 5 items in the Administrative Requirements and 17 in cost principles



Discretionary Grants Overview 11

---

---

---

---

---

---

---

---



### New Regulations (2 of 2)

#### DOL exception at 2 CFR 2900



- Non-federal entity must request approval
- Submit not less than 30 days prior to action date
- Only Grant Officer has authority to approve
- Items in award budget do not constitute prior approval – for example, equipment listed under the equipment line

**DOL Exceptions on Prior Approval**

Discretionary Grants Overview 12

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Applicability to States

- For approval of State and Local Workforce Investment Areas (LWIA) costs
- Prior approval authority is delegated to the Governor
- No additional ETA approval is required
- Must obtain prior ETA approval in the same way as other direct recipients of discretionary grant funds

**As the State Formula Grantee**      **As a Discretionary (non-formula) Grantee**

Discretionary Grants Overview 13

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Prior Written Approval

- ✓ Must be submitted in writing to the Grant Officer before incurring cost
- ✓ Must be approved in writing by the Grant Officer  
✗ Approval cannot be an email from Federal Project Officer
- ✓ Inclusion of items in the grant budget does not constitute prior approval
- ✓ Non-compliance may lead to disallowed costs

Discretionary Grants Overview 14

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Requirements for Conferences and Conference Space

- Conferences sponsored in whole or part by the recipient are allowable if necessary and reasonable for the successful performance of the Federal Award
- Recipients urged to use discretion to ensure that all conference costs are appropriate and allowable
- For more information on the requirements and allowability of costs associated with conferences, see 200.432

Discretionary Grants Overview 15

---

---

---

---

---

---

---

---

---

---



## Travel Expenses



- Meetings with an Executive Branch Agency
- Conferences and meetings directly and programmatically related to the purpose for which the grant or contract was awarded.
- Must comply with Office of Management and Budget Memorandum M-1-12 dated May 11, 2012. (P.L. 113-6, 3003 (c)(d)(e)).

Allowable travel expenses

Discretionary Grants Overview 16

---

---

---

---

---

---

---

---

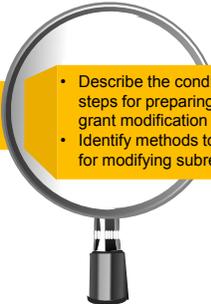
---

---



## The Grant Modification Process

Learning objectives for this section



- Describe the conditions, types, and steps for preparing and submitting a grant modification
- Identify methods to determine the need for modifying subrecipient awards

---

---

---

---

---

---

---

---

---

---



## When Do You Need a Grant Modification?

2 CFR 200.308

### Revision of budget and program plans

A grant modification is a change to:

Period of Performance	Budget
Statement of Work	Name, address, key personnel change

A grant modification is also the vehicle through which the Grant Officer provides prior written approval for these grant-related actions, e.g. equipment

Discretionary Grants Overview 18

---

---

---

---

---

---

---

---

---

---



### Who Initiates the Action?

**Unilateral** → Awarding agency initiates changes

**Bilateral** →

- Submitted primarily by the non-Federal entity
- Requires written approval by the Grant Officer

Discretionary Grants Overview 19

---

---

---

---

---

---

---

---



### Submission Requirements

All requests need:

- Dated cover letter
- On organizational letterhead
- Signed by the authorized representative

The cover letter must provide:

- Grant number
- Award amount
- Period of performance
- Specific type of modification requested

Discretionary Grants Overview 20

---

---

---

---

---

---

---

---



### Specific Supporting Information

Additional information needed:

- Explanation of the need for this request
- Challenges and other circumstances that trigger the need for a modification and efforts made to address those challenges
- Why modifying the grant is necessary to achieve grant goals and performance measures

Discretionary Grants Overview 21

---

---

---

---

---

---

---

---





### Requesting a Budget Realignment

Recipient needs to provide a cover letter on organizational letterhead that:

-  Identifies the budget categories that are changing and specifies by how much
-  Includes the current 424A budget and a revised 424A budget
-  Includes a revised budget narrative
-  Includes any other information requested by the FPO

Discretionary Grants Overview 25

---

---

---

---

---

---

---

---

---

---

---

---



### Modification Type: Change to Statement of Work

Any change to the:

-  Major objectives of the project
-  Major activities of the project
-  Performance outcomes
-  Populations to be served
-  Other major component of the project

Must be consistent with the overall FOA goals

Discretionary Grants Overview 26

---

---

---

---

---

---

---

---

---

---

---

---



### Modification Type: Equipment Purchase

**2 CFR 200.439**

**Revision of Budget and Program Plans**

- \$5000 or more per unit acquisition cost
- Useful life of more than one year
- Grant award itself is not prior approval
- No equipment purchases in last year of grant
- Approval will be provided in writing



Discretionary Grants Overview 27

---

---

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Equipment: Additional Criteria (1 of 3)

Should be budgeted for as equipment in the 424A

- The item of equipment specifically described and explained in the budget narrative

Requires express, written, prior approval by ETA, **even if included in the application, grant SOW, budget, or other documents**

Discretionary Grants Overview 28

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Equipment: Additional Criteria (2 of 3)

 Item name

 Item description and basic specifications

 Estimated useful life of equipment, if not commonly known

Discretionary Grants Overview 29

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Equipment: Additional Criteria (3 of 3)

 Item cost, actual or estimated, (and total cost if multiple items) including the cost to put the asset(s) in place

 Purpose of acquisition: a description of how the equipment will be used to support the grant, with reference to approved activities in the Statement of Work

 Contact name and phone number

Discretionary Grants Overview 30

---

---

---

---

---

---

---

---

---

---



**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Factors Considered by the Grant Officer

ETA Needs

Recipient Request

Decisions are made with ETA objectives in mind:

- In the spirit and letter of ETA expectations
- Needed to achieve ETA return on investment (grant goals and performance measures)

Discretionary Grants Overview 34

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### ETA Roles

FPO	Regional Office Grant Officer	National Office (Awarding) Grant Officer
<ul style="list-style-type: none"><li>Provides technical assistance to recipients</li><li>Provides the Grant Officer with recommendation to approve or not</li><li>Point of contact</li></ul>	<ul style="list-style-type: none"><li>Reviews and approves modification and prior approval requests</li><li>Directs FPO to initiate any necessary follow-up with recipient</li></ul>	<ul style="list-style-type: none"><li>Awards grants</li><li>Reviews and approves modification and prior approval requests</li><li>Authority to disallow costs</li></ul>

Discretionary Grants Overview 35

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Subgrant Modifications

Pass-through entity must ensure:

- Criteria should mirror Federal requirements
- Prior approval is obtained for subrecipients
- Criteria for modifications are monitored
- Modifications are done in a timely manner

Discretionary Grants Overview 36

---

---

---

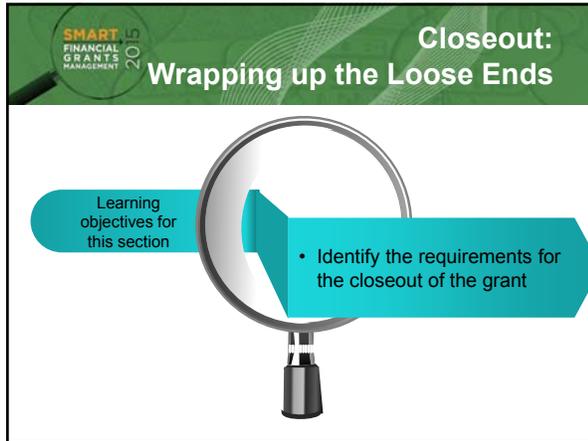
---

---

---

---

---



SMART FINANCIAL GRANTS MANAGEMENT 2015

### Closeout: Wrapping up the Loose Ends

Learning objectives for this section

- Identify the requirements for the closeout of the grant

---

---

---

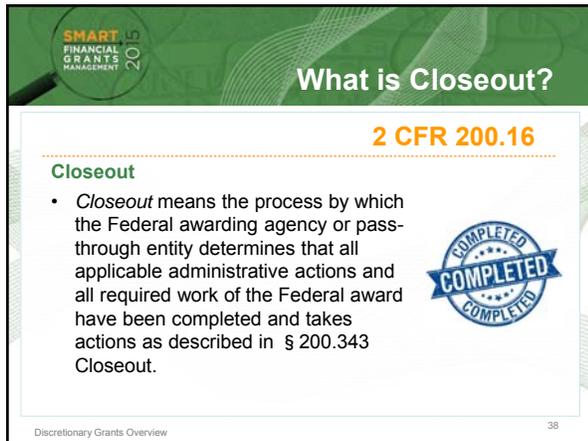
---

---

---

---

---



SMART FINANCIAL GRANTS MANAGEMENT 2015

### What is Closeout?

2 CFR 200.16

**Closeout**

- Closeout means the process by which the Federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the Federal award have been completed and takes actions as described in § 200.343 Closeout.



Discretionary Grants Overview 38

---

---

---

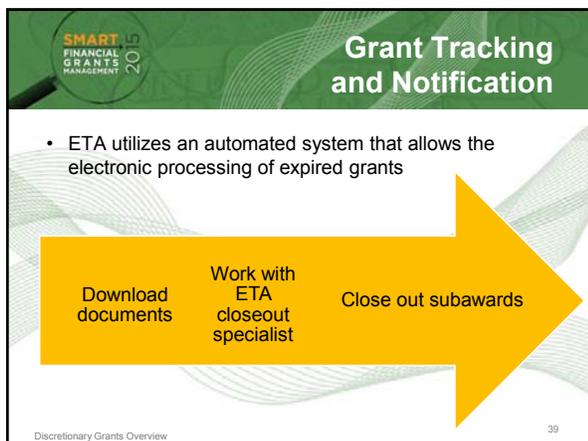
---

---

---

---

---



SMART FINANCIAL GRANTS MANAGEMENT 2015

### Grant Tracking and Notification

- ETA utilizes an automated system that allows the electronic processing of expired grants

Download documents      Work with ETA closeout specialist      Close out subawards

Discretionary Grants Overview 39

---

---

---

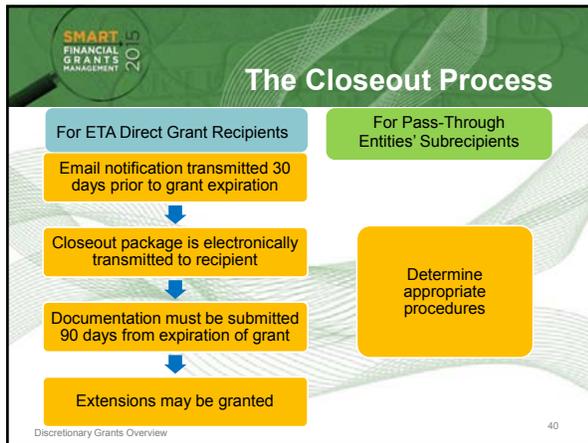
---

---

---

---

---



---

---

---

---

---

---

---

---



---

---

---

---

---

---

---

---



---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### You Must Remember This!

- Grant recipients and subrecipients may only charge allowable expenditures actually incurred during the period of performance 
- No additional costs may be incurred after the expiration of the grant 
- However, a recipient may liquidate accruals during the closeout period 

Discretionary Grants Overview 43

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Pass-Through Entity Responsibilities at Closeout

-  Monitor and track all grant-related expenditures
-  Produce quarterly cost reports
-  Maintain source documentation
-  Ensure the proper closeout of all subawards

Discretionary Grants Overview 44

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### DOL Authority

- Closeout does not affect:
  - Disallowances
  - Debts
  - Access to Records
  - Property Management
  - Audit

DOL reserves the right to collect debts and access records for the period of record retention

Discretionary Grants Overview 45

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Key Concepts (1 of 2)



The ETA grant agreement provides the requirements for managing your grant.



Requirements for prior written approval of costs are specified in the Uniform Guidance, regulations, and the grant agreement.



Grant modifications require prior written approval.

---

---

---

---

---

---

---

---

---

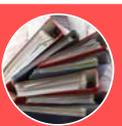
---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Key Concepts (2 of 2)



Closeout of the grant must meet specified terms and timeframes.



Direct recipients need to apply similar standards to their modification and closeout of subawards.

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Knowledge Check

On a scale of 1 (lowest) to 5 (highest), rate your knowledge and understanding of the following by **circling** the appropriate number in the middle column of the sheet, labeled Post-Training, for each of the statements.



- The content and structure of the grant agreement.
- The grant actions that require ETA prior approval.
- The grant and subaward actions that necessitate a request for modification.
- The threshold for budget changes that triggers the need for a modification subject to ETA approval.
- The closeout requirements applicable to direct recipients and to their subawards to subrecipients.

Discretionary Grants Overview 48

---

---

---

---

---

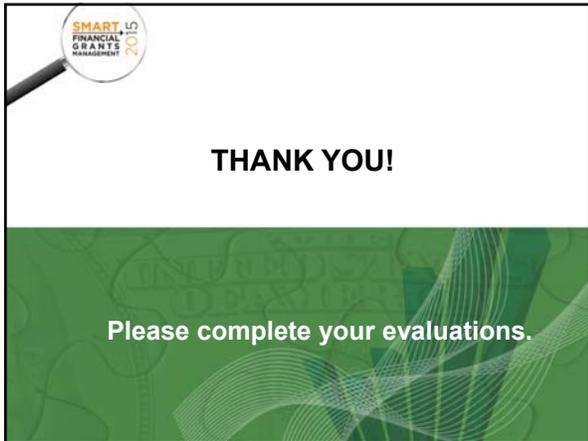
---

---

---

---

---



---

---

---

---

---

---

---

---



---

---

---

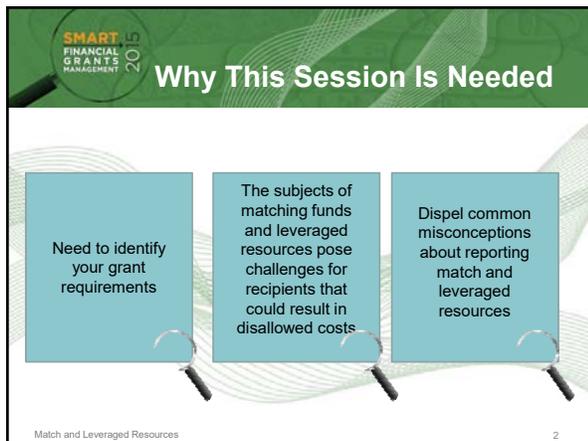
---

---

---

---

---



---

---

---

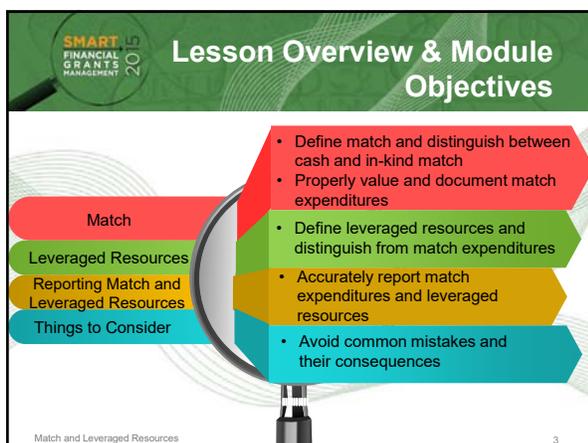
---

---

---

---

---



---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Knowledge Check

On a scale of 1 (lowest) to 5 (highest), rate your knowledge and understanding of the following by **circling** the appropriate number in the middle column of the sheet, labeled Pre-Training, for each of the statements.

**?**

- What match is and when it is required.
- Standards for determining how to value match expenditures.
- Distinguishing between cash and in-kind match.
- Distinguishing between match and leveraged resources.
- Documentation and reporting requirements for match and leveraged resources.

Match and Leveraged Resources 4

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Match

Learning objectives for this section

- Define match and distinguish between cash and in-kind match
- Properly value and document match expenditures

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Match vs. Other Leveraged Resources

**Match (Cost-Sharing)**

- Required by statute, FOA (formerly SGA), or grant agreement



**Other Leveraged Resources** (that contribute to the objective of the ETA grant)

- Federal
- Recipient share



Match and Leveraged Resources 6

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## What is Match?

**2 CFR 200.29**

**Cost sharing or matching**

- The portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute).
- See also §200.306 Cost sharing or matching.
- Additional non-Federal funds expended to support grant objectives.
- When required by statute, or in the Funding Opportunity Announcement (FOA), as a condition of funding.
  - H-1B: % of Federal award
  - SCSEP: % of total costs (Federal award + match)
- Must be spent on allowable grant activities

Match and Leveraged Resources 7

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Basic Criteria for Match (1 of 3)

**2 CFR 200.306(b)**

**Criteria to Qualify as Match**

- Verifiable in recipient records
- Not used to support another Federally funded program
- Necessary and reasonable
- Allowable cost under Cost Principles

Match and Leveraged Resources 8

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Basic Criteria for Match (2 of 3)

**2 CFR 200.306(b)**

**Criteria to Qualify as Match**

- Not paid with Federal funds
- Provided for in approved budget and allowable under the grant
- Conform to other applicable Uniform Guidance provisions

Match and Leveraged Resources 9

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Basic Criteria for Match (3 of 3)

**DOL exception at 2900.8**



Contributions are accounted for as funds are expended

Match and Leveraged Resources 10

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Two Types of Match Expenditures

Non-Federal cash expenditures	In-kind contributions
<ul style="list-style-type: none"><li>Funds or services provided and paid for by recipient or subrecipient from non-Federal funds</li><li>Payment for services that are allowable under the grant</li><li>3<sup>rd</sup> party cash contributions to recipient that are <b>spent</b> by the recipient on allowable costs</li></ul>	<ul style="list-style-type: none"><li>Products, space, or services provided by a third-party organization and not paid for by recipient or subrecipient</li></ul>

Match and Leveraged Resources 11

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Match Examples (1 of 2)

 <p>Personnel services not paid for with grant funds or other Federal funds</p> <ul style="list-style-type: none"><li>- Grantee/subrecipient staff</li><li>- Third-party services not paid for with grant funds</li></ul>
 <p>Equipment and supplies expended by the grant but not paid for with grant funds</p>
 <p>Unrecovered or unclaimed indirect costs</p> <ul style="list-style-type: none"><li>- Requires prior Grant Officer approval</li><li>- Subject to cost limitations</li></ul>

Match and Leveraged Resources 12

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Match Examples (2 of 2)

-  Donated Space
-  Other recipient/subrecipient resources used to support the grant but not charged to the grant

Match and Leveraged Resources 13

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Match Exclusions

-  Paid for with Federal funds
-  Used as match for another Federal program
-  Construction/purchase of facilities (WIA) - Except YouthBuild
-  Expenditure of program income



Match and Leveraged Resources 14

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### In-Kind Contribution Examples (1 of 2)

-  Personnel services - Volunteers or paid non-recipient staff
-  Services provided by a third party
-  Equipment & supplies donated for grant use
-  Space donated for grant use

Match and Leveraged Resources 15

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### In-Kind Contribution Examples (2 of 2)

**Old Regs.**

29 CFR Part 97.24(b)  
(7) governments  
29 CFR Part 95.23  
(c-h) non-profits

➔

**New Regs.**

2 CFR 200.306 and 200.434

Match and Leveraged Resources 16

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Valuation Standards for Match (1 of 2)

**2 CFR 200.306 & 200.434**

- Uniform Guidance narrowed and strengthened valuation standards
- Donated real and personal property, supplies, etc.
  - Fair market value at time of donation
  - Appraisal required for donated buildings and space use



**REAL ESTATE**

Match and Leveraged Resources 17

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Valuation Standards for Match (2 of 2)

**2 CFR 200.306 & 200.434**

- Donated services
  - Integral and necessary part of the project
  - Rates consistent with those paid for similar work
  - Same documentation as regular personnel services

Non-profits: if value of donated services is material and supported by indirect costs, donated services must receive allocable share of indirect costs

Match and Leveraged Resources 18

---

---

---

---

---

---

---

---

---

---



**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Program-Specific Provisions (1 of 3)

- Youth Build 2015 SGA
  - Must provide new cash or in-kind resources as match during the grant period equivalent to exactly 25% of the grant award
  - DOL encourages additional cost sharing above 25% to be committed as leveraged resources
    - May use to cover costs or materials not otherwise allowable as a charge to grant funds
    - Must count, document, and report
  - From a variety of sources: public sector, non-profits, private sector, investors, and philanthropic communities



Match and Leveraged Resources 22

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Program-Specific Provisions (2 of 3)

- H-1B SGA: B. Cost Sharing or Matching
  - Required match of 25% of grant award
    - Must be included on SF-424 and 424A
  - Encouraged (not mandatory) to propose progressive match that increases with each year of the grant
    - Grant funds pay most of early implementation costs and other funds cover progressively larger share over life of grant
  - DOL expects most match will come from employers
  - Compliance measured at end of grant
    - If not met, must reimburse ETA for the amount of unmet match

Match and Leveraged Resources 23

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Program-Specific Provisions (3 of 3)

<p><b>SCSEP: Notice of Award</b></p> <ul style="list-style-type: none"> <li>• Dollar amount of match specified in Notice of Award</li> <li>• DOL will pay no more than 90% of total cost of activities                     <ul style="list-style-type: none"> <li>– (total cost = grant funds + match expenditures)</li> </ul> </li> </ul>	<p><b>Grants with no cost sharing or match required</b></p> <ul style="list-style-type: none"> <li>• Other resources contributed to project are leveraged resources and not match</li> </ul>
--	--

Match and Leveraged Resources 24

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Common Errors (1 of 2)

Not verifying third-party records to support claimed match	Need to monitor	
Third parties do not retain match records	Need to collect records or ensure their proper storage	
Rely on letters of intent and undocumented assurances	Not acceptable documentation	

Match and Leveraged Resources 25

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Common Errors (2 of 2)

Staff costs as match not supported	Need documentation to support time charges	
Value of in-kind contributions not documented or supported	<ul style="list-style-type: none"> <li>Apply same standard as with direct grant expenditures</li> <li>Use valuation methods cited in this training</li> </ul>	
Cannot be counted as <b>BOTH</b> match/leveraged resource and allowable grant cost		

Match and Leveraged Resources 26

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Summary of Uniform Guidance Provisions

Higher standard of supporting documentation	Verifiable in the records of the non-Federal entity	Donated assets may either be depreciated as a grant cost or claimed as match, not both
Auditors and FPOs can question match	Allowable under Subpart E - Cost Principles and grant terms and conditions	Within the allowable cost limitations, and During same period of performance

Match and Leveraged Resources 27

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Status Check

**?** How would I know if there is a match requirement for my grant?

**?** Would grant-related services that are paid for by the recipient with non-Federal funds qualify as allowable match? If yes, would they be cash or in-kind match?

**?** A third party loans the use of training equipment at their shop for program participants to support the project. Would this qualify as match? If yes, would it be cash or in-kind match? If yes, how would the loan of equipment be valued?

**?** What steps can recipients take to ensure adequate documentation and valuation of claimed match expenditures?

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Status Check

**?** How would I know if there is a match requirement for my grant?

**?** Would grant-related services that are paid for by the recipient with non-Federal funds qualify as allowable match? If yes, would they be cash or in-kind match?

**?** A third party loans the use of training equipment at their shop for program participants to support the project. Would this qualify as match? If yes, would it be cash or in-kind match? If yes, how would the loan of equipment be valued?

**?** What steps can recipients take to ensure adequate documentation and valuation of claimed match expenditures?

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Leveraged Resources

Learning objectives for this section

- Define leveraged resources and distinguish from match expenditures

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### What are Leveraged Resources?

- Not defined in statute, regulation, or administrative requirements
  - All resources used to support grant activity

Allowable match

+

Other resources not qualifying as match but used to support the outcomes of the grant activity

- Must be costs allowable under OMB Uniform Guidance

Match and Leveraged Resources 31

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Leveraged Resources Apply to All Grant Programs

Other funds to support program objectives are always welcome

Circumstances

- Grants where match not required
- Resources that do not qualify as match

Funds contributed are leveraged resources

Leveraged funds are relevant to formula-funded grant activities as well as discretionary grants

Leveraged Resources

Match and Leveraged Resources 32

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Examples of Leveraged Resources

-  Services provided to grant participants funded by another Federal grant
-  Purchase or construction of a structure using non-Federal funds that would house grant activity
-  Employer paid release time (as appropriate)
-  Training curriculum donated for use by recipient

Note: Valuation of leveraged resources follows same requirements as match

Match and Leveraged Resources 33

---

---

---

---

---

---

---

---

---

---

## Reporting Match and Leveraged Resources

Learning objectives for this section

- Accurately report match expenditures and leveraged resources

---

---

---

---

---

---

---

---

---

---

## Reporting Match and Leveraged Resources

10.		9130
<b>Recipient Share:</b>		
	j. Total recipient share required	
	k. Recipient share of expenditures	
	l. Recipient share of unliquidated obligations	
	m. Total recipient obligations (sum of lines k and l)	
	n. Remaining recipient share to be provided (line j minus m)	
<b>11. Additional expenditure data required</b>		
	a. Other Federal funds expended	

Match and Leveraged Resources 35

---

---

---

---

---

---

---

---

---

---

## Reporting on the ETA 9130 (1 of 2)

- Match (non-Federal share)
  - Line 10.j. - Recipient share required (zero if no match required)
  - Line 10.k. - Recipient share of expenditures
    - That qualify as allowable match
    - Other non-Federal funds expended to support the grant when match not required
  - Line 10.l. - Recipient share of unliquidated obligations
    - Not yet an accrued expenditure

Match and Leveraged Resources 36

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Reporting on the ETA 9130 (2 of 2)

- Match
  - Line 10.m. – Total recipient share (10-k+10-l)
  - Line 10.n. – Recipient share remaining (10j-10m)
    - Will be Zero if you have no match requirement or when match requirement is met
- Leveraged resources
  - Line 11.a. – other Federal share provided

Match and Leveraged Resources 37

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Quarterly Narrative Progress Report

For discretionary grantees:

Opportunity to report other leveraged resources used that could not be reported on the 9130

All leveraged resources and match provided, including those reported on the ETA 9130



Match and Leveraged Resources 38

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Things to Consider

Learning objectives for this section

- Avoid common mistakes and their consequences



---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Common Mistakes

Grant application and performance narrative include leveraged resources	But omitted from 9130 report	
Determining the value of cash and in-kind contributions		
Not reporting stand-in costs	When no match is required	

Match and Leveraged Resources 40

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Common Mistakes

Lack of source documentation	
Not looking for alternative sources of match if original proposed match falls through	
Not reporting match concurrently as it is being expended	

Match and Leveraged Resources 41

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Some Do's and Don'ts

 <b>DO</b>	 <b>DO NOT</b>
<ul style="list-style-type: none"><li>Read carefully to determine whether there is a match requirement for your grant</li><li>Report all allowable match and leveraged resource expenditures</li></ul>	<ul style="list-style-type: none"><li>Do not promise to provide matching funds if not required</li><li>Do not include leveraged resources on the SF-424A</li></ul>

Match and Leveraged Resources 42

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Closeout

MATCH

**If required match is not met:**  
 Determination whether required by statute or regulation  
 If required under statute or regulation, Federal share is proportionally reduced  
 Shortfall **may** affect future award potential  
*Remember that required match must be reported on the ETA 9130 under line 10.j., Total recipient share required*

LEVERAGE

**When leveraged resources are not met:**

- No formal penalty
- May affect future funding

Match and Leveraged Resources 43

---

---

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Status Check

**?** Where would the recipient report U.S. Department of Education funds spent by their organization in support of their ETA grant ?

**?** Where would the recipient report the value of supplies and equipment donated to support the project?

**?** If the grant does not have a match requirement, what should the recipient enter on Line 10j (total recipient share required) of the ETA 9130?

Match and Leveraged Resources 44

---

---

---

---

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

## Key Concepts (1 of 2)

Match is one type of leveraged resource, but only match is required in some grants while leveraged resources are voluntary additional support to the grant

The valuation of match and leveraged resources must meet the requirements in the UG and DOL exception

Match and leveraged resources must be documented in the same manner and extent as grant-funded expenses

Match and Leveraged Resources 45

---

---

---

---

---

---

---

---

---

---

---

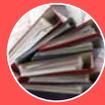
---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Key Concepts (2 of 2)



Report match and leveraged resources accurately and in the same quarter in which they are expended



Report all match in excess of the required amount in order for the excess to qualify as stand-in costs

Match and Leveraged Resources 46

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

### Knowledge Check

On a scale of 1 (lowest) to 5 (highest), rate your knowledge and understanding of the following by **circling** the appropriate number in the final column of the sheet, labeled Pre-Training, for each of the statements.

- What match is and when it is required.
- Standards for determining how to value match expenditures.
- Distinguishing between cash and in-kind match.
- Distinguishing between match and leveraged resources.
- Documentation and reporting requirements for match and leveraged resources.

Match and Leveraged Resources 47

---

---

---

---

---

---

---

---

**SMART FINANCIAL GRANTS MANAGEMENT 2015**

# THANK YOU!

Please complete your evaluations.

---

---

---

---

---

---

---

---