



**SAN JOAQUIN COUNTY WORKNET
EMPLOYMENT AND ECONOMIC DEVELOPMENT DEPARTMENT
POLICIES AND PROCEDURES DIRECTIVE**

DIRECTIVE NO.	EFFECTIVE DATE	APPLICABILITY	PAGE
D-40	July 1, 2017	EMD, FMD	1 of 2
SUBJECT: MATCHED AND LEVERAGED RESOURCES			

I. PURPOSE

The purpose of this Directive is to provide guidance for the reporting of leveraged resources.

II. GENERAL INFORMATION

Leveraged resources means all resources used by the Subrecipient and/or subrecipient contractor to support grant activity and outcomes. This includes all federal and non-federal expenditures (cash contributions and/or in-kind contributions) that are allowable and support grant activity.

EEDD values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or Federal agency regulations identify specific values to be used.

References:

- 2 CFR 200.29 Definition - Cost sharing or matching
- 2 CFR 200.306 Cost sharing or matching
- 2 CFR 200.434 Contributions and donations
- WSD18-10 WIOA Training expenditure requirement

III. POLICY

EEDD will claim contributions as meeting a cost sharing or matching requirement of a Federal award only if all of the following criteria are met:

1. They are verifiable from EEDD records.
2. They are not included as contributions for any other Federally-assisted project or program.

3. They are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. They are allowable under the Federal cost principles, 2 CFR Part 200 Subpart E, Cost Principles.
5. They are not paid by the Federal government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
6. They are provided for in the approved budget when required by the Federal awarding agency.
7. They conform to all provisions of federal administrative regulations, 2 CFR Part 200 Subpart D, Post Federal Awards Requirements.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by 2 CFR Part 200.306(i)11 to establish its value.

IV. PROCEDURE

The procedure of EEDD is to follow the policy of this directive and to report the leveraged resources allowable in the specific grant.

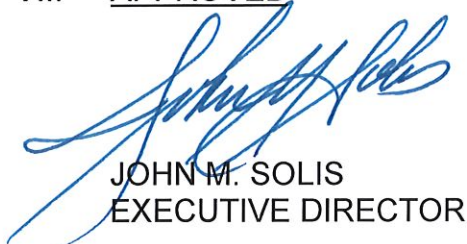
V. QUESTIONS REGARDING THIS DIRECTIVE

May be referred to the Executive Director EEDD via Managers or designee.

VI. UPDATE RESPONSIBILITY

The Executive Director of EEDD and/or designee shall be responsible for updating this directive, as appropriate.

VII. APPROVED



JOHN M. SOLIS
EXECUTIVE DIRECTOR

JMS:tl