

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

DIRECTIVE NO.	EFFECTIVE DATE	APPLICABILITY	PAGE
25-28	May 12, 2026	EMD, FMD	1 of 4
SUBJECT: MATCHED AND LEVERAGED RESOURCES			

I. PURPOSE

The directive establishes requirements for the identification, valuation, documentation, and reporting of matched and leveraged resources used to support Workforce Innovation and Opportunity Act (WIOA) programs. It ensures compliance with federal regulations and applicable state guidance. This policy applies to the San Joaquin County Workforce Development Board (WDB), its administrative entity (EEDD), and all subrecipients and contractors administering WIOA-funded programs.

II. GENERAL INFORMATION

A. Leveraged Resources

Leveraged resources are cash or in-kind resources outside of the specific WIOA grant that are used to support WIOA activities or participants.

Leveraged resources are not the same as cost sharing or match and are not subject to federal matching requirements unless explicitly required by a specific funding source.

B. Cost Sharing or Match

Cost sharing or match refers to the portion of project costs not paid by federal funds that must be contributed when required by a federal award, in accordance with [2 CFR 200.306](#).

Match requirements apply only when explicitly stated in the funding agreement.

This directive supersedes PPD D-40 Matched and Leveraged Resources, dated July 1, 2017.

References:

- [2 CFR Part 200 Subpart E](#) - Cost Principles
- [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

A. General Requirements

All leveraged resources and match contributions must:

- Support allowable WIOA program activities
- Be necessary and reasonable for program objectives
- Be allocable to the benefiting program
- Be verifiable through appropriate documentation
- Comply with 2 CFR Part 200 Subpart E (Cost Principles)

B. Leveraged Resources

Leveraged resources may be reported to demonstrate partnerships and additional support for WIOA programs. These resources:

- Must directly benefit WIOA participants or activities
- Must be properly documented and valued
- May include both cash and in-kind contributions

Examples include:

- Employer-paid training or wages
- Partner-funded supportive services
- Donated staff time from partner organizations
- Donated space, equipment, or supplies

C. Cost Sharing or Match

When required by a grant or funding source, match contributions must meet all criteria under [2 CFR 200.306](#), including:

- Verifiable from official records
- Not used for another federally funded program

This WIOA Title I-financially assisted program or activity is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. This program is substantially funded by federal funding. For more information go to: www.sjcworknet.org/WIOAresources.asp

- Necessary and reasonable for program performance
 - Allowable under federal cost principles
 - Not paid by another federal award, unless authorized
 - Included in the approved budget when required
 - Compliant with federal administrative requirements
- Donated services and property may be used as match if properly valued and documented. Donated space must be supported by an independent appraisal when required.

D. Valuation of Contributions

All in-kind contributions must be valued at fair market value at the time of contribution in accordance with [2 CFR 200.306](#).

- Volunteer services must be valued based on rates for similar work in the labor market
- Donated space must be valued based on comparable rental rates and supported by appraisal when required
- Donated equipment or supplies must be valued at current market value

E. Prohibition on Double Counting

Leveraged resources and match contributions may not be counted toward more than one federal program or used simultaneously as match for multiple funding sources.

IV. PROCEDURE

The WDB, EEDD, and all subrecipients and contractors administering WIOA-funded programs must implement the following procedures:

A. Identification

Staff are responsible for identifying and documenting cash or in-kind resources outside of the specific WIOA grant that are used to support WIOA activities or participants.

B. Documentation

All contributions must be supported by verifiable documentation, including:

- Invoices, receipts, or financial records
- Payroll records or time and effort documentation
- Signed agreements or memoranda of understanding
- Appraisals for donated property or space, when applicable

C. Valuation

Resources must be valued at fair market value at the time of contribution. Documentation must support the basis for valuation.

D. Tracking

Leveraged resources and match contributions must be recorded in a tracking system or financial records and clearly distinguishable from WIOA-funded expenditures.

E. Reporting

Leveraged resources and match must be reported in accordance with grant requirements, State reporting guidance, and any WDB reporting timelines

F. Internal Controls

The WDB and subrecipients must maintain internal controls to ensure accurate identification and classification, proper valuation and documentation, and timely and accurate reporting

G. Oversight and Monitoring

EEDD will monitor subrecipients to ensure compliance with Federal regulations, State directives, and this policy. Corrective actions will be required for any deficiencies identified.

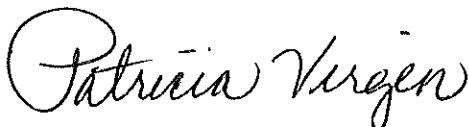
V. QUESTIONS REGARDING THIS DIRECTIVE

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



PATRICIA VIRGEN
EXECUTIVE DIRECTOR

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