

MATCH DOCUMENTATION AND CERTIFICATION REQUIREMENT
MATCH REPORTING PACKET 2016-17

ATTACHMENT I
Technical Assistance Paper
Florida Office of Early Learning
Financial Administration and Budget Services Unit

MATCH REPORT DOCUMENTATION AND CERTIFICATION

The Coalition is responsible for signing and submitting the Monthly Match Report at the county level.

“THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.”

What are you certifying?

1. The match expenditures are appropriately categorized in the applicable line item.
 - a. Confirm OCA
 - b. Represents current month expenditures
2. Amounts reported as cash match represent actual cash spent not received. (i.e., cash received should not be recorded until expended.)
3. The in-kind match is valued appropriately.
4. The 6 Percent Match meets the requirements of the GAA and the entire match reporting.
5. The Federally eligible match has been classified appropriately as Public or Private.
6. Appropriate certifications have been obtained for these funds.
7. CCEP match amounts are identified.
8. Match that does not meet the requirements of the 6% match is classified as “Other”.

Note: Match in EFS can represent committed match for direct services, for example, the donor requires documentation of expenditures prior to releasing funds. This is allowable for federal match reporting – the expenditure was incurred in the applicable period.

Prior to the Start of the Fiscal Year

1. Know your sources of match.
2. Confirm the sources are allowable.
3. Review applicable certifications and valuation methods. (Note: Some of this information may not be available prior to start of fiscal year. Review should be complete when commitment for contribution is secured.)
 - a. For Federally Eligible Match
 - i. Private Funds
 1. Are donated without any restriction that would require their use for a specific individual, organization, facility or institution;
 2. Do not revert to the donor’s facility or use;

3. Are not used to match other Federal funds;
 4. Shall be certified both by the donor and by the Lead Agency as available and representing expenditures eligible for Federal match; and
 5. Shall be subject to the audit requirements in Title 45, § 98.65, Code of Federal Regulations.
- ii. Public Funds
 1. Transferred from another public agency to that Lead Agency and under its administrative control, or certified by the contributing public agency as representing expenditures eligible for Federal match;
 2. Not used to match other Federal funds; and
 3. Not Federal funds, or are Federal funds authorized by Federal law to be used to match other Federal funds;
 - b. For in-kind valuation
 - i. Use Fair Market Value
 - ii. Consider what it would cost to obtain a similar good or service
 - iii. Value of donation should be placed by the donor
 - iv. Review donor's letter or form to ensure the value is reasonable
4. Review CCEP application to confirm which participants are employee benefits versus purchasing pool. (Note: Most purchasing pool match is allowable for federal match reporting.)
 5. Obtain/create written documentation to show ELC management has performed this oversight duty and retain in ELC's fiscal files.

Monthly Review of Match Report

1. Contractor should provide a listing of match donors.
2. For each donor you should be able to tie the contribution to the totals on the Match Report.
 - a. Example: if ABC City provided \$10,000 it should be clear if \$5,000 was 6% match and Public funds and the remaining \$5,000 was CCEP not federally eligible.
3. General Ledger agrees with cash received.
4. In-kind contribution forms agree with in-kind match reported.
5. For in-kind match, the in-kind approval form is on file or attached.
6. For non-slot 6% match the applicable benefit form (in-kind or cash) is on file or attached.
7. Confirm CCEP match included in federally eligible columns is appropriately classified.
8. Signature on Monthly Match Report would indicate that ELC management has performed this oversight duty.

Monitoring Procedures

1. Perform testing to compare match reported for the School Readiness Program was expended in the applicable period for allowable costs.
2. Confirm all contribution forms are on file and agree with match included in the general ledger.

Acceptable Documentation

1. Examples of Internal Documentation

- a. Time and activity
 - b. Purchase orders
 - c. Compliance and financial reports to grantors or grantees
 - d. Ledgers: cash receipts, payroll, disbursements
2. Examples of External Documentation
 - a. Bank statements
 - b. Vendor invoices
3. Donations for payment of salaries Signed timesheets (i.e., time & activity reports or personnel activity reports) with supervisory approval
 - a. Quarterly payroll returns (941)
 - b. Payroll register
 - c. Personnel file with salary/wage information
 - d. Employment contract
 - e. Cancelled checks/Direct deposit schedule
4. Fringe Benefits: Benefits are allowable, provided such costs are absorbed by all organization activities in proportion to the relative amount of time or effort actually devoted.
 - a. Insurance receipts
 - b. Cost allocation plan
 - c. Paid invoices
5. Travel: Travel costs must not exceed charges normally allowed by the organization in its regular operations based on the organization's written travel policy.
 - a. Authorization/reimbursement requests
 - b. Receipts/invoices
 - c. Per diem rates (applicable for region)
 - d. Mileage calculation
 - e. Reconciliation of advances to payments
 - f. Training Agenda
 - g. Course description, cost
 - h. Sign-in sheet (if in-house)
 - i. Consultant/Trainer agreement
 - j. Paid invoices
6. In-Kind: Document in-kind contributions to show:
 - a. What service or goods were obtained
 - b. Why transaction is allowable for grant purposes
 - c. The value of the contribution
 - d. How it is traced back to source documentation

Note: This list of acceptable documentation is not all-inclusive; it should be used as a guideline for areas not listed.

Additional Information on In-Kind

1. Recording In-kind: Maintain adequate documentation to support amounts claimed as match
 - a. Documentation must meet same standards as other expenditures
 - b. Record donation and valuation of item in detail
 - c. Enter into the general ledger as match income and expenditure
 - d. Failure to enter match contributions into general ledger requires a formal explanatory policy and separate spread sheet accountability of receipt and use

2. Why Record
 - a. Statement of Financial Accounting Standards ([SFAS #116](#)) sets the standard for recording in-kind contributions in the general ledger.
<http://www.fasb.org/pdf/fas116.pdf>
 - b. Contributed services are recognized in the financial statements if the services received:
 - i. Create or enhance non-financial assets
 - ii. Require specialized skills provided by individuals possessing those skills
 - iii. Would need to be purchased if not provided by donation

3. Documenting In-kind
 - a. Document the donor's basis for determining value of personal services, material, equipment, building, and land
 - b. Obtain written acknowledgement from the donor to include:
 - i. Date and location of donation
 - ii. Detailed description of item/service
 - iii. Estimated value of contribution, how value was determined, who made the determination
 - iv. Name and signature of donor
 - c. **Keep a copy of the receipt in your files**

Please direct questions and comments to the Office of Early Learning at 850-717-8569 or email oel.questions@oel.myflorida.com.