



FACT SHEET
Broadband Technology Opportunities Program (BTOP)
Match Documentation

This document provides additional general guidance regarding requirements for documenting the matching share applicable to grant awards under the National Telecommunications and Information Administration's (NTIA) Broadband Technology Opportunities Program (BTOP). This guidance is not a substitute for the terms and conditions of specific BTOP awards, including the match documentation requirements set forth in 15 C.F.R. §§ 14.23 and 24.24, and the cost documentation requirements set forth in the applicable Office of Management and Budget (OMB) cost principles.

Documentation of Matching Contributions

A BTOP award's reported matching contribution must be verifiable at any time during the award from recipient and subrecipient records. See 15 C.F.R. §§ 14.23(a)(1), 24.24(b)(6). Specifically:

- Recipients and subrecipients must record matching contributions in their financial records (*i.e.*, "book" the match). This requirement helps ensure that all costs are available for audit and that a source of match is not counted toward more than one federal award.
- Recipients and subrecipients must maintain documentation showing the source and application of cash matching funds. See 15 C.F.R. §§ 14.21(a)(2), 24.20(a)(2), 24.20(b)(2), 24.24(b)(6).
- Recipients and subrecipients must maintain documentation showing the basis for valuation of any in-kind match. See 15 C.F.R. §§ 14.23(h)(5), 24.24(b)(6).
 - Recipients must maintain documentation of volunteer services. To the extent feasible, recipients (and subrecipients) shall use the same methods to document volunteer services that they use for their own employees' services. See 15 C.F.R. §§ 14.23(h)(5)(i), 24.24(b)(6).

Modification of Budgeted Matching Contributions

Recipients are responsible for ensuring that all recipient, subrecipient, and third party contributions are listed in the Grants Office approved budget. Thus, you must document any changes (*i.e.*, additions, replacements, or removals) to the list of matching contributions for your project, and request approval for those changes in accordance with the applicable Department of Commerce Uniform Administrative Requirements. See 15 C.F.R. §§ 14.23(a)(6), 14.25, 24.30. This includes changes to the source of cash match and any replacement of previously budgeted match with program income.

If a proposed match item is not included in your budget, please revise and submit the following budget documents:

Documentation	Description
Revised Detailed Budget	Provides general budget information and detailed (line item) project costs.
Revised Budget Narrative (CCI only)	Detailed narrative account of the project budget with a narrative breakout for each SF-424A or SF-424C cost category. Such detail includes a description of estimated costs, proposed activities, basis of evaluation for each cash and in-kind match, and additional information as needed.





Documentation	Description
SF-424A or SF-424C	Standard federal form summarizing the recipient's BTOP project budget. The SF-424C must be signed by the Authorized Organization Representative (AOR) within the margins of the document. If applicable, the award amendment for PCC/SBA projects should be signed by the AOR.

Please ensure that you provide sufficient detail in the detailed budget and/or budget narrative and that all documentation is consistent.

Additional Resources

For additional guidance, please refer to the following resources:

- BTOP Recipient Handbook, chapter 6 and section 8.4.3, available at: http://www2.ntia.doc.gov/files/Recipient_Handbook_v1.1_122110.pdf
- BTOP Recipient and Third Party In-Kind Contributions Fact Sheet, available at: http://www2.ntia.doc.gov/files/btop_fact_sheet_matching_contributions_february_2011.pdf
- Department of Commerce Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit and Commercial Organizations, 15 CFR Part 14, http://www2.ntia.doc.gov/files/award_docs/15cfr14.pdf.
- Department of Commerce Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, 15 CFR Part 24, http://www2.ntia.doc.gov/files/award_docs/15cfr24.pdf.

