



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 5 – Budget Control 5.0	EFFECTIVE DATE: 06/02/1983
TITLE: Budgeting for Federal Projects Requiring GPR Match	REVISION DATE: 10/31/1992
AUTHORIZED BY: Director, Bureau of Fiscal Services	

BACKGROUND

One of the primary reasons for budgeting the general purpose revenue (GPR) match for those federal projects which require match is to eliminate the possibility of matching more than one federal funding source with the same GPR expenditures. The following procedures will also allow specific identification of the required match for audit purposes.

PROCEDURES

1. A budget for the GPR match must be entered in the assigned project number for all federal projects requiring GPR match.
2. It is not necessary to split code all financial transactions in the match ratio. The GPR/federal ratio can be achieved by other means, such as use of clearing accounts, single letter of credit (SLC) draw down on a percentage basis, or periodic adjustment.
3. At least quarterly, total project expenditures will be adjusted between GPR and the federal appropriation(s) to achieve the appropriate match ratio.

NOTE: This procedure relates only to those **projects** in which a specified percentage of total expenditures must be GPR funded. It does not relate to joint funded **programs** where match ratios are not definitely established or may change for any reason.

CONTACTS

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