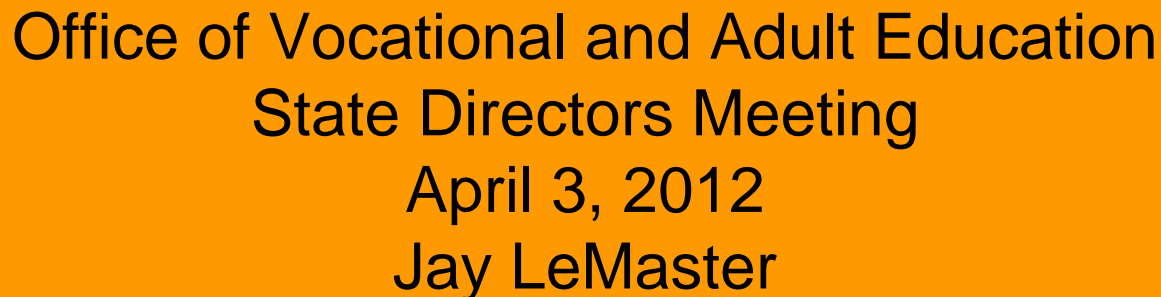


The background of the slide features a collage of US dollar bills, including a \$100 bill on the left and several \$20 bills in the center and right. The bills are slightly blurred and have a warm, reddish-orange color cast. The text is centered on a white background.

# Maintenance of Effort Special Interest Session

A solid yellow rectangular box containing the text for the meeting details.

Office of Vocational and Adult Education  
State Directors Meeting  
April 3, 2012  
Jay LeMaster



National Reporting System

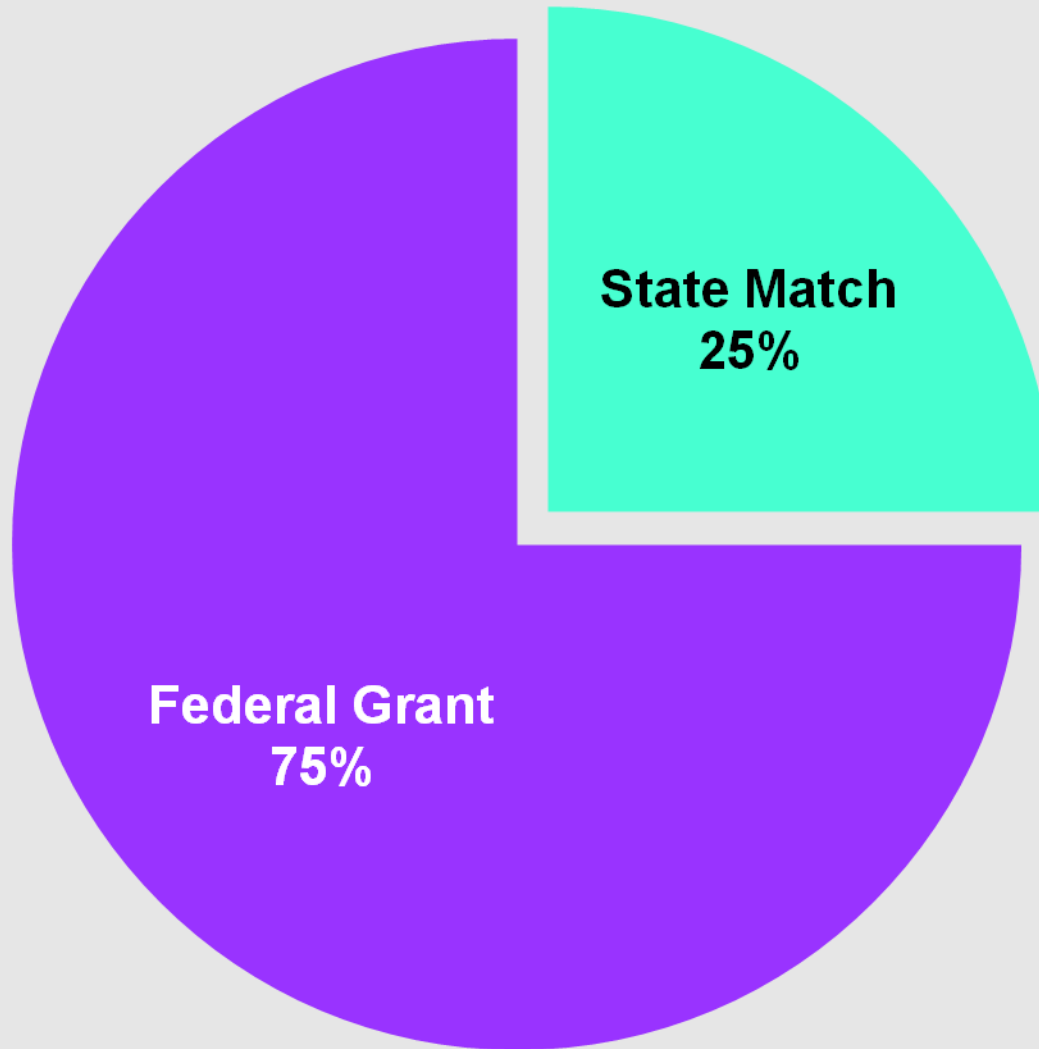
# AEFLA GRANT MATCHING CRITICAL PIECES

**Matching Requirement**  
(AEFLA Sect 222 b)

**Maintenance of Effort**  
(AEFLA Sect 241 b)



# TOTAL EXPENDITURES FOR ADULT EDUCATION IN STATE



# MATCHING REQUIREMENTS

## State Match must be:

- ➔ Allowable (**AEFLA and OMB Circular A-87**)
- ➔ Documented and verifiable
- ➔ Necessary for accomplishing program objectives
- ➔ Supported by documentation of fair market value



## State Match must not be:

- ➔ Included as contribution for other federal grants
- ➔ Met by another federal grant or contract
- ➔ Financed by program income

**EDGAR §80.24**

# VALUATION OF IN-KIND MATCH



**Fair market value**

=

**What-would-you-pay-if-it-had-not-been-donated?**





# MAINTENANCE OF EFFORT (CONT.)

## Sample MOE Tracking

YEAR	NON-FEDERAL EXPENDITURES	NON-FEDERAL COST PER STUDENT
1996	\$1,082,277	\$42
1997	\$1,437,795	\$58
1998	\$1,458,528	\$58
1999	\$1,812,045	\$88
2000	\$2,312,045	\$115
2001	\$2,312,856	\$107
2002	\$2,312,856	\$103
2003	\$2,131,297	\$101
2004	\$2,315,297	\$113
2005	\$2,309,719	\$119
2006	\$2,325,609	\$121
2007	\$2,286,418	\$129
2008	\$2,308,344	\$127
2009	\$2,295,655	\$120
TOTAL	\$28,700,741	



MOE	
\$2,093,048	90%
\$116	90%

MOE amounts are 90% of the highest non-federal expenditures and cost per student.





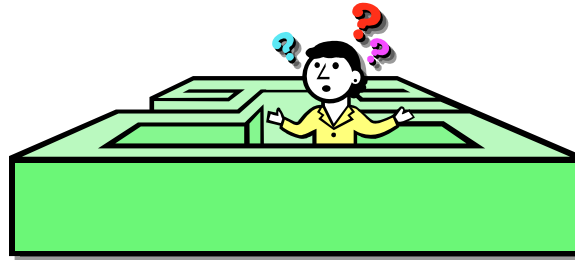
# MAINTENANCE OF EFFORT GROUP DISCUSSION

- 1. Has your State allocation for adult education been reduced?**
- 2. If so, how did you meet your Maintenance of Effort requirement?**





# QUESTIONS?



**The DAEL Monitoring and Administration Team and Accountability Team are available to assist you.**