

**Missouri Department of Elementary and Secondary Education  
School Finance**

**Local Match Requirements**

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**Matching Federal or Other Project Expenditures**

Certain federal projects require that the LEA expend matching amounts from local sources in conjunction with federal expenditures. The following method should clearly demonstrate a record of such transactions and “prove” that matching has occurred.

Section of LEA Budget

2220	6541	Library Equipment - Matching
2220	6541.55	Library Equipment - Federal Project

An invoice for \$1,500 is processed for payment with half paid by project 55 and the other half paid from the matching account immediately preceding the project account. The voucher jacket should indicate \$750 expended to function code 2220, object code 6541 and \$750 expended to function code 2220, object code 6541.55, the federal project. If the vouchers are filed by account code it will be necessary to make copies of the voucher and its contents to place in the two file locations.

It is important in this process to properly code the function/program and object in addition to the source of funds or project code. If the expense is for media equipment, it should be coded to function code 2220 and not function code 2320 - General Administration.

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