



STATE OF INDIANA



Eric J. Holcomb, Governor
Devon McDonald, Executive Director

TO: All ICJI Staff and Subgrantees

FROM: Devon McDonald, Executive Director 

RE: Utilizing an Owned Building as Match
Grant Management Directive 1

DATE: October 19, 2017 – Revised March 4, 2020

Issue: A number of the Indiana Criminal Justice Institute's ("ICJI") subgrantees utilize a building they own to carry out the grant program purpose. The question has been raised to ICJI as to whether a building owned by a subgrantee to carry out the grant program can be used as match.

Answer: A subgrantee who utilizes a building that it owns to carry out the grant purpose can use the cost of ownership of the building as match based upon the pro rata usage by the grant program. Cost of ownership includes:

- Utilities;
- Security;
- Insurance;
- Janitorial Services;
- Elevator Service;
- Upkeep of Grounds;
- Normal Repair and Maintenance; and
- Other like items.

A subgrantee cannot use the above cost of ownership expenses as match if the subgrantee included them elsewhere in the grant or other grants. Additionally, a subgrantee can only claim the pro rata share of the above listed cost of ownership expenses utilized to carry out the grant program. Adequate supporting documentation evidencing the expenditures must be submitted to ICJI.

A subgrantee claiming ownership or partial ownership of a building will be required to submit documentation evidencing ownership of the building to ICJI. ICJI will closely examine all types of ownership interest in a building claimed as match to ensure compliance with federal regulatory requirements.

Example: Subgrantee A owns the building at 123 Main Street and utilizes 50 percent of the building to carry out the grant program purpose. The cost of ownership totals \$2,000. Subgrantee A could claim \$1,000 as match.

Examples of utilities include, but are not limited to, electricity, gas, telephone, and trash removal.