



Matching Requirements

24 CFR 578.73

2 CFR 200.306





Matching Requirements

- Match
- Leverage
- Cash sources
- In-kind contributions
- Ineligible as match
- Documenting match



Understanding Match

- Match must be in the form of cash or in-kind contributions
- Is spent by or donated to the recipient or subrecipient to cover eligible costs of the project
- Costs incurred by a partner organization to provide “in kind” services to program participants must be documented by a MOU prior to grant agreement execution.
- Contributions may be counted as a source of match only one time



Understanding Match

- Program Income earned during the grant term may be used as match. See....
- FY 2016 Appropriations Act: allows program income of grant recipients to be used as match in FY 2015 and FY 2016.
- Grant Agreement, Exhibit 1, Scope of Work, paragraph 7.



What Is Not Match?

- Cash or any in-kind contribution used as match for another grant
- Cash or in-kind contributions statutorily prohibited as match
- CoC Program funds
- Program participant savings
 - Savings belong to the program participant, not the recipient or subrecipient



What is Leverage?

- Separate and distinct from matching
- Cash or in-kind contribution in excess of the minimum required match
- Can be any financial assistance from public or private resources
 - Does not include benefits received directly by the program participant



Match Requirements

- All CoC Program costs and match must be in your approved budget
- Must be able to document all costs
- Match requirement - 25% cash or in kind for all line items except leasing
- Match is provided to the CoC Program grant - not to a specific budget line item
- Matching funds can only be used on eligible CoC Program costs (See 24 CFR Part 578, Subpart D)



Match Examples

Without Leasing Funds

Supportive Services \$25,000

Rental Assistance \$20,000

Project Admin (10%) \$4,500

Grant total \$49,500

Required Match \$12,375
(25% \$49,500)

With Leasing Funds

Supportive Services \$25,000

Leasing \$20,000

Project Admin (10%) \$4,500

Subtotal (w/o leasing) \$29,500

Required Match \$7,375
(25% \$29,500)



Match and Budget Line Items

Cost	CoC Program Funds	Match	Total
Operating	\$100,000	\$0	\$100,000
Services	\$0	\$25,000	\$25,000
Project Administration	\$10,000	\$2,500	\$12,500
	\$110,000	\$27,500	\$137,500



Documenting Match at Grant Agreement Execution

- Must document formal match agreement (e.g., MOU for in-kind) prior to grant agreement
- If recipient needs to change its matching source, the match agreement must be in place before a new source can be counted as match
- Must demonstrate match is spent on eligible activities and incurred within the grant period
- Must keep source documentation (e.g., MOU) on file for review when needed



Match Documentation for Cash

- Cash match must be substantiated with written documentation provided on the source agency's letterhead, signed, and dated by an authorized representative
- Documentation must include:
 - Amount of cash to be provided for the project
 - Specific date the cash will be made available
 - Actual grant and fiscal year to which the cash match will be contributed
 - Allowable activities to be funded by the cash match



Match Documentation for In-Kind Goods

- In-kind donations must be substantiated with written documentation provided on the source agency's letterhead, signed, and dated by an authorized representative
- See 24 CFR 578.73 and 2 CFR 200.306 for valuations of in-kind match
- Documentation must include:
 - Description and value of the donated goods
 - Specific date and grant (including fiscal year) for which the goods will be contributed
 - Method used to determine the value of the donation



Match Documentation for In-Kind Services

- An MOU for In-kind Services must be in place prior to provision of the service:
- The MOU must:
 - Provide an unconditional commitment to provide the service
 - Describe the specific service to be provided
 - Indicate the profession of persons providing the service and hourly cost of the service
 - The timeframe in which services will be provided
 - The system that will be used to document the actual level and value of services as provided



Other CoC Match Resources

- CoC Program Toolkit – Grant Administration: Match Requirements
 - Importance of Documenting Match: Podcast
 - Match Requirements in the CoC Program: Video
- Go to:**
- <https://www.hudexchange.info/programs/coc/toolkit/grant-administration/>