

Snapshot: CoC Match Requirements

Overview

The CoC program requires recipients or subrecipients to match cash or in-kind contributions from other sources of at least 25% of the total grant award. HUD wants to see that the program is not completely funded by them, but that the recipient/subrecipient is also contributing.

Key Knowledge

Key Requirements	<p>CoC recipients and subrecipients must:</p> <ul style="list-style-type: none">• Meet 25% requirement over the grant term• Secure matching contributions for the project• Document match sources• Track match expenditures• Develop procedures and reporting formats to collect and compile match information• Federal cost-sharing requirements at 2 CFR 200.306 apply• Leasing funds do not have a match requirement• Eligible supportive services provided by volunteers must be valued at a standard rate for the industry and geographic area in which the project operates• CoC Match is not tied to specific Budget Line Items, so long as the total grant amount (except leasing) is matched by 25%• At end of grant cycle, if a recipient/subrecipient did not spend 100% of the grant funds, then the minimum match requirement will be less - match is based on the amount spent on CoC funds
Eligible Cash Match Costs	<p>Cash Match = Actual cash contributed to a CoC Program grant provided that the cash contribution is spent on eligible CoC Program costs:</p> <ul style="list-style-type: none">• Other federal sources that are not CoC• State, local, and private grants not statutorily prohibited by source• Revenues from fundraising efforts organized by recipient/subrecipient• recipient or subrecipient staff working on grant eligible activities who are not paid with CoC funds

Eligible In-Kind Match Costs	<p>In-Kind Match = The value of any real property, equipment, goods, or services contributed to a CoC Program grant that would have been eligible costs under the CoC Program if the recipient/subrecipient was required to pay for such costs with CoC grant funds. Eligible in-kind match costs include:</p> <ul style="list-style-type: none"> ● Donations ● Equipment ● Services ● Food for program participants ● Goods ● Legal services <p>Recipient/subrecipient must enter into a formal MOU with any agency providing in-kind services. MOU files must be uploaded into eSNAPS and saved for recordkeeping.</p>
Documenting Match	<p>Recipient MUST keep records of the source and use of contributions made to satisfy the match requirement. Records MUST:</p> <ul style="list-style-type: none"> ● Show match contributions occurred within the current grant year, ● Indicate the grant and fiscal year for which each matching contribution is counted, and ● Show how the value placed on third-party in-kind contributions was derived <p>Volunteer services MUST be supported by the same methods that the agency uses to support the allocation of regular personnel costs.</p>
Application	<p>Document: match type, source, and amount of commitment - proof of commitment required if in-kind match</p>
Prior to Grant Execution	<p>Document: proof of commitment if not included in application</p>
During Grant Period	<p>Document: track source, value, and how/when match was used/spent</p>
Grant Closeout	<p>Document: in APR, report all cash and in-kind match expended on the project during the operating year</p>

Relevant Resources

[Written Standards of Service Delivery](#)

[578.103 Recordkeeping requirements](#)

[578.73 Matching requirements](#)

[Match Training Webinar](#)

For more information or assistance

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