

# 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

CoC recipients and subrecipients must:

- 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

Cash Match = Actual cash contributed to a CoC Program grant provided that the cash contribution is spent on eligible CoC Program costs:

- 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

<b>Eligible In-Kind Match Costs</b>	<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"> <li>• Donations</li> <li>• Equipment</li> <li>• Services</li> <li>• Food for program participants</li> <li>• Goods</li> <li>• Legal services</li> </ul> <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>
<b>Documenting Match</b>	<p>Recipient <b>MUST</b> keep records of the source and use of contributions made to satisfy the match requirement. Records <b>MUST</b>:</p> <ul style="list-style-type: none"> <li>• Show match contributions occurred within the current grant year,</li> <li>• Indicate the grant and fiscal year for which each matching contribution is counted, and</li> <li>• Show how the value placed on third-party in-kind contributions was derived</li> </ul> <p>Volunteer services <b>MUST</b> be supported by the same methods that the agency uses to support the allocation of regular personnel costs.</p>
<b>Application</b>	<p>Document: match type, source, and amount of commitment - proof of commitment required if in-kind match</p>
<b>Prior to Grant Execution</b>	<p>Document: proof of commitment if not included in application</p>
<b>During Grant Period</b>	<p>Document: track source, value, and how/when match was used/spent</p>
<b>Grant Closeout</b>	<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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