

Modality	Podcast
Topic	Match Requirements and Documentation
Subtopic	Importance of Documenting Match
Interviewer	
Speaker	
Pre-Intro	You're listening to Continuum of Care 2.0, a podcast sponsored by the U.S. Department of Housing and Urban Development.
Intro	<i>[Start jingle with ducking (music gets quieter when speaker starts)]</i> . Welcome to Continuum of Care 2.0. This is your host Jessica Hinkson. Today we are joined by April Mitchell and Diane Schmutzler from HUD to discuss Matching Requirements and Documentation. In its most basic form, match represents the ability of a recipient to bring complementary resources to the table to support a project. The new CoC Program interim rule requires that all grant funds, except leasing, be matched with a 25% cash or non-cash contributions. We would like to spend a few minutes talking about the documentation requirements for match. While this podcast provides a brief introduction on this topic, as always, we encourage you to seek complete information on the CoC Program regulation at 24 CFR 578. We go now to Kevin Kissinger.
Interviewer Intro Remarks	This is Kevin Kissinger. I am here with April Mitchell and Diane Schmutzler, Homeless Program Specialists at HUD. Thanks Diane and April for taking time to talk today about the importance of documenting match in the Continuum of Care Program.
Initial question	<p>So, to get us going, can you tell us why documenting match is so important?</p> <p>DIANE: Well, Kevin, CoC Program funds are awarded competitively. When project applicants and CoCs apply to HUD for funds, one of the factors that is assessed is the ability of the proposed project to meet the match requirements of the CoC Program. Once a project is conditionally awarded, recipients are required to demonstrate that they have enough committed resources – either cash or in-kind – to meet the match requirement for the amount of funds awarded. Once funded, the recipient is held accountable for all aspects of the project. This includes the match requirement, and they must be able to demonstrate meeting the match requirement for the grant funds expended. One of the major components of HUD monitoring activities is ensuring that the recipient has documentation to demonstrate that the project has met the match requirement as described in the application and in the grant agreement.</p> <p>APRIL: Proof of match must not only show that enough matching funds have been secured, but also that the funds have been spent on eligible activities. In fact, failure to meet the match requirement is one of the most prevalent HUD monitoring findings. Recipients that do not have proof, meaning documentation, of having met the match requirements will have one of the sanctions outlines in the CoC program interim rule imposed on them, which may include having to repay grant funds to HUD.</p>
Follow Up Question	<p>So it seems like it is really important for agencies to maintain records that demonstrate the match requirement has been met. What types of funds are eligible to be considered match and what elements must be included in the recipient's files to adequately document match?</p> <p>APRIL: That's a great question. Match can be contributed from many sources, including private, local, state or federal sources. If match funds come from another Federal program, the laws governing that other program must permit the funds to be used as match. CoC Program funds can never be used as a match for other CoC Program funds. Additionally, SHP and Shelter Plus Care funds cannot be used as match for the CoC program.</p>

	<p>DIANE: Let's address recordkeeping. Records documenting match must indicate which grant and operating year the match is counted toward, as well as the value and use of match to demonstrate it was used for eligible costs depending on whether the match is provided from cash or in-kind sources. You should refer to the additional training resources provided on the OneCPD Resource Exchange to get more detail and examples of adequate documentation.</p>
Follow Up Question	<p>So, can you tell me the difference between cash and in-kind match, and give me and give me some examples of both?</p> <p>DIANE: Absolutely, but first, it's important to understand the general difference between when an activity should be considered cash match or when it should be considered in-kind match – otherwise some of the examples I will provide next might not help you understand the difference between cash and in-kind match.</p> <p>DIANE: So to start, cash match is when you, as the recipient or subrecipient, are paying for an eligible activity, or when you are paying for a staff member to carry out that eligible activity, with funds from your agency that are not CoC Program grant funds.</p> <p>DIANE: In-kind match, on the other hand, is where the other provider agrees to provide the eligible activity to your project.</p> <p>APRIL: For example, if you're paying the salary of a case manager with funds from other than the CoC Program grant funds to serve program participants, then that would be considered cash match. However, in an instance where another provider signs an MOU with your agency and agrees to provide case management to your program participants with a case manager from their agency, then that would be considered in-kind match. This means that the examples we are about to provide would be considered in-kind only to the extent that the other agency is providing the eligible cost (and that your agency is not paying for the service with its own program funds).</p> <p>APRIL: Some examples include: Acquisition, rehabilitation and new construction expenses like title services, appraisal fees, construction management, or even the value of donated land or building space. Another would be leased space for housing, services, or project administration</p> <p>DIANE: Another type of in-kind match includes supportive services like mental health counseling provided by the County mental health authority, groceries provided to residents, child care provided by a licensed child-care provider, and housing-focused pro bono legal services provided by a law firm. Also, operating costs such as property management services or labor, and maintenance labor or supplies.</p> <p>APRIL: And don't forget, HMIS software licenses and computers. Remember, these funds can be considered in-kind match, so long as your agency is not paying for the service with its own program funds.</p>
Follow Up Question	<p>Is it enough to get a letter indicating that a person or organization donated in-kind services?</p> <p>APRIL: By the time of grant execution, you must execute an MOU detailing the nature and value of the in-kind commitment and how its value has been determined. Then the actual in-kind services received should be documented to verify the quantity, the value, and the period in which the services were provided. For services provided by an individual or volunteer, the agency should develop a standard form for documenting the time spent and the value of the services provided. And finally, to the extent feasible, volunteer services must be supported by the same methods that the agency uses to support the allocation of regular personnel costs.</p>

Follow Up Question	<p>How about cash match?</p> <p>DIANE: Well, Kevin, documentation for cash match should include a commitment letter. The match should then be able to be tracked through the agency's financial statements, their general ledgers statements, or any other records that reflect yearly financial status. For instance, for staff time, agencies must use timesheets or an equivalent system for recording the amount of time each day that a staff person dedicates to the project.</p>
Wrap Up	<p>I imagine that since there are many different sources and resources that could potentially be used as match, recipients, subrecipients, and Continuums may have specific questions. How would you suggest they ask these questions?</p> <p>APRIL: CoCs and community stakeholders can review the resources about match. You can also submit a question through the OneCPD Ask A Question Portal. And finally, you can always ask your HUD Field Office</p>
Outro	<p><i>[Start jingle with ducking]</i>. Thank you to April and Diane for taking the time to talk about the match requirements and the importance of maintaining adequate documentation. For more information, please visit the OneCPD Resource Exchange at www.OneCPD.info or HUD's Homelessness Resource Exchange at www.hudhre.info, and as always, refer to the regulation for the specific requirements. This is Jessica Hinkson, and you've been listening to Continuum of Care 2.0.</p>