

# CoC AT A GLANCE

# MATCH

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## RESOURCES

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### CONSULT THE CoC RULE

#### CoC Program Interim Rule

- 578.73 Matching requirements;
- 578.103(a)(11) Recordkeeping requirements – Match:

<https://www.govinfo.gov/content/pkg/CFR-2017-title24-vol3/xml/CFR-2017-title24-vol3-part578.xml#seqnum578>

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## RESOURCES

### ON THE HUD EXCHANGE

#### Code of Federal Regulations (CFR)

- 2 CFR 200.306 Cost sharing or matching:

<https://www.ecfr.gov>

#### CoC Program Toolkit

- Grant Administration (includes Recordkeeping and Financial)

<https://www.hudexchange.info/programs/coc/toolkit/grant-administration/#match-requirements>

#### What are the documentation requirements for in-kind services as match?

<https://www.hudexchange.info/faqs/1561/what-are-the-documentation-requirements-for-in-kind-services-as-match/>

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*This resource is prepared by technical assistance providers and intended only to provide guidance. The contents of this document, except when based on statutory or regulatory authority or law, do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.*

## SUMMARY

Recipients or subrecipients must match at least 25 percent of the total CoC Program grant funds expended, except for leasing funds (no match requirement). Match may be from cash or in-kind contributions.

- CoCs with multiple recipients or sole recipient CoCs – Match is on a grant-by-grant basis.
- CoCs with a UFA designation – Match may be provided on a Continuum-wide basis.

## OVERALL MATCH REQUIREMENTS

Recipients (who are not UFAs) and subrecipients are responsible for:

- Meeting the 25 percent requirement over the grant term;
- Securing match contributions for the project;
- Documenting match sources ([see below](#));
- Tracking match expenditures; and
- Developing procedures and reporting formats to collect and compile match information.

Match is not tied to specific budget line items, so long as the total grant amount (except leasing) is matched by 25 percent. Match must be used for CoC Program eligible costs, even if those matching costs are not included in the grant's CoC program budget. Federal cost sharing or matching requirements (2 CFR 200.306) apply. This [CFR regulation supersedes the previous one in the CoC Program Interim Rule](#). See sidebar.

## SOURCES OF MATCH

Match resources may be from any federal, state, local or private source (excluding Continuum of Care Program funds) as long as the source of the funds is not statutorily prohibited from being used as match. (Note: the recipient is responsible for determining this.)

- Important: Other HUD funds (e.g., ESG, HOME and CDBG) may be used as match as long as they haven't been committed as match to another project.

**Cash Match:** Funds expended on eligible CoC Program costs during the grant term. Cash may be from a grant received by the recipient/subrecipient from another entity or from their own cash resources.

- **Program Income:** Program income is funding received by the recipient/subrecipient from a grant-supported activity. Resident occupancy charges paid directly to the recipient/subrecipient in a leasing project are program income, whereas rent paid to a landlord is not. The Consolidated Appropriations Act of 2018 permits FY 2015, FY 2016, FY 2017 and FY 2018 grant recipients to use program income as match. Check the annual CoC Program NOFA or other official HUD correspondence for updates.

**In-Kind Match:** The value of any real property, equipment, goods, or services contributed to the program for CoC Program eligible activities — may be provided by the recipient, subrecipient, or a third party.

## **OVERALL DOCUMENTATION REQUIREMENTS**

The documentation requirements for match are the same as the requirements for CoC Program funds. For example, staff time used as match must be supported by time sheets or an equivalent system for tracking time. Match expenditures must occur during the grant term.

**Grant Life Cycle and Match:** Recipients must do the following:

- *Application:* Typically the annual CoC Program NOFA requires securing written commitments of match and providing information about match type (cash or in-kind), source, and value.
- *Grant execution:* Document the match to HUD.
- *APR:* Document progress toward meeting match obligation.
- *Conclusion of grant term:* Document that match was spent on eligible activities and met the requirement to match 25 percent of actual funds expended on the CoC Program grant (except leasing funds).
- *HUD monitoring:* When monitored by HUD, documentation to support all match may be requested and reviewed.

## **CASH DOCUMENTATION**

Substantiated in a commitment letter on agency letterhead, signed and dated by an authorized representative, that includes the following: amount committed; date funds will be available to the project; grant and fiscal year to which it's being contributed; and allowable activities it will support. Cash match must be tracked through the recipient or subrecipient's financial statements, general ledgers, and other records to show it had been spent on eligible program expenses within the grant term.

## **IN-KIND DOCUMENTATION**

**In-Kind Property, Equipment or Goods:** Substantiated in a commitment letter on agency letterhead, signed and dated by an authorized representative, that includes the following: description and value of donation; date it will be available to the project; grant and fiscal year to which it's being contributed; and method used to value the donation. Match must be tracked by the recipient or subrecipient to demonstrate that these items were delivered to the project and, if applicable, to its participants, during the grant term.

- Land, buildings and equipment: If used as match, must determine if counting the full value during the fiscal year it is utilized (as a lump sum) or over multiple grant terms as a prorated amount of the original value.

**In-Kind Services:** Substantiated by a Memorandum of Understanding (MOU) in place by the time of grant execution. The recipient or subrecipient must track the services to show they were delivered to the participants during the grant term.

- MOU must include: unconditional commitment to provide the services, detail of the services, profession of person to provide the services, hourly cost, grant and fiscal year it's being contributed, details of the system/calculation method to document the quantity and value of services provided during the grant term.

- During the grant term: Must document quantity and value of services and actual date(s) on which provided.

### **SELF-MONITORING OF MATCH**

If at the end of a grant term, the match requirement is not met, the recipient may be asked to repay funds. Recipients/subrecipients should monitor match activity during the grant term. They are required to obtain information annually from third parties of in-kind service match activity, and encouraged to gather it quarterly.