



**San Mateo County Continuum of Care (CoC)  
Summary of HUD Match Requirements for CoC Grants  
April 2019**

The following is a summary of match requirements for recipients and subrecipients of CoC grant funds. The information from this document is taken from the HUD Exchange website (<https://www.hudexchange.info/faqs/1552/what-are-the-match-requirements-in-the-coc-program/>).

**Match Requirements for Recipients and Subrecipients of CoC Grant Funds**

General requirements:

- Recipients and subrecipients of CoC grant funds are required to match 25% of grant funds, except for leasing funds, with other funding sources or in-kind contributions.
- Match funds must be spent on CoC-eligible activities (in other words, if an expense is not eligible to be paid with CoC funds, it is not eligible to be paid with matching funds).
- Matches can be made with either cash or in-kind matches, defined below.
- Matches can come from private, local, state, or federal sources. However, CoC program funds are not eligible to be used to match other CoC funded projects. Generally speaking, other federal sources can be used as match for CoC funds, but recipients should check each source to make sure it does not prohibit use as match for the CoC.

The following describes the eligible types of match:

- Cash: when the recipient of a grant is paying for an eligible activity or paying for a staff member to perform an eligible activity with funds that are not CoC grant funds (example: case manager salary paid for with the recipient's non-CoC funds)
- In-kind: when a provider agrees to provide the eligible activity for the recipient's project on a "donated" basis. For example, the recipient might have an MOU with a provider that agrees to provide case management services for participants in the recipient's program.

Examples of activities that could be paid for with cash or in-kind match:

- Counseling: Crisis intervention/mediation, landlord/tenant conflict resolution
- Child care: child care services, child after school programs, in-school homeless education programs
- Employment Training and Education: employment services, life skills classes, job placement and research, leadership training
- Financial Services: money management, asset management
- Health: peer support services, healthcare services, residential and outpatient health services
- Housing: research and placement, moving assistance, rental subsidies, financial grants to move-in, assistance with move-in
- Operations: consulting, administrative support, office space
- Supportive Services: assessments, case management, outreach, referrals, translation services, family support services

## Documenting Match Commitments Under the CoC Program

At the time of application, recipients must document that they have written commitments for the required 25% match. Match documentation must indicate which grant and operating year the match is counted toward as well as the value and use of match to show it will be used for eligible costs and activities as outlined in Subpart D (Program Components and Eligible Costs) of the CoC Interim Rule. Once the grant agreement is executed and the program is operating, recipients must document that the match was actually received. Specific documentation requirements include:

- *Cash match documentation:* All documentation should include a commitment letter with letterhead and match should be trackable through agency's records that reflect yearly financial standards (i.e. general ledgers or financial statements). The same source of cash match cannot be documented as being used towards multiple contracts or as the same revenue source for multiple contracts.
- *In-kind match documentation:* At time of grant execution, an MOU should be executed detailing the nature and value of the in-kind services and the value of the services. Actual in-kind services rendered should be documented on letterhead to verify the quantity, value, and period in which services are provided. For volunteer services, standards should be drawn for documenting time and value of volunteer services and volunteer services should be supported in the same way an agency would allocate regular personnel costs.

## Guide for Review of Match Requirements

The attachment on the next page is an excerpt from the HUD Community Planning and Development (CPD) Handbook that covers requirements relating to match.

Guide for Review of CoC Match Requirements			
<b>Name of Recipient:</b>			
<b>Name of Subrecipient(s):</b>			
<b>Grant Number:</b>			
<b>Project Name:</b>			
<b>Staff Consulted:</b>			
<b>Name(s) of Reviewer(s)</b>		<b>Date</b>	

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). If the requirement is not met, HUD must select "NO" in response to the question and make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "finding."

**Instructions:** This Exhibit is designed to assess a recipient and its subrecipient's adherence to the Continuum of Care (CoC) program's Match requirements and the eligibility of the program's match expenditures. When completing this Exhibit for grants awarded under the FY 2014 CoC Program Competition and earlier grants, completion of Exhibit 29-12 is **mandatory**. For grants awarded under the FY 2015 CoC Program Competition and later grants, completion of Exhibit 34-1 is **mandatory**.

**Questions:**

1.

<p>Do the records confirm that the match contributions were equal to the match required under 24 CFR 578.73(a)?</p> <p><b>NOTE:</b> The recipient or subrecipient must match all grant funds, except for leasing funds, with no less than 25 percent of funds or in-kind contributions from other sources. For CoC geographic areas in which there is more than one recipient, the 25 percent match must be provided on a grant-by-grant basis. Recipients that are Unified Funding Agencies (UFAs) or are the sole recipient for their Continuum, may provide match on a Continuum-wide basis.</p> <p>[42 U.S.C. 11386d, Section 430; 24 CFR 578.73(a); 24 CFR 578.103(a)(10)]</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes No N/A</b>
<b>Describe Basis for Conclusion:</b>	

2.

<p>Did the match contributions consist of cash and/or in-kind contributions from eligible non-CoC sources)?</p> <p>[24 CFR 578.73(a) and (b); 24 CFR 578.103(a)(10); 24 CFR 578.97(b); 24 CFR 84.23 or 85.24 (or, for funds awarded under the FY 2015 CoC Program Competition or later, 2 CFR 200.306)]</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes No N/A</b>
<b>Describe Basis for Conclusion:</b>	

3.

Were cash match contributions from both the recipient and its subrecipients limited to eligible CoC Program costs (i.e., costs eligible under Subpart D of the CoC Program interim rule and, for High Performing Communities (HPCs), costs eligible under 24 CFR 578.71)? [24 CFR 578.73(a)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes No N/A</b>
<b>Describe Basis for Conclusion:</b>	

4.

Do records confirm that the value of each in-kind contribution was calculated properly? [24 CFR 578.73(c); 24 CFR 578.103(a)(10) and 24 CFR 84.23 or 85.24 (or, 2 CFR 200.306 for grants awarded under the FY 2015 CoC Program Competition or later)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes No N/A</b>
<b>Describe Basis for Conclusion:</b>	

5.

Has the recipient or its subrecipients adequately documented the eligibility and value of the cash and in-kind match contributions for the operating year(s) reviewed (including, for third-party services, memorandums of understanding (MOUs) executed prior to grant agreement execution)? [24 CFR 578.73(c); 24 CFR 578.103(a)(10); 24 CFR 84.23 or 85.24 (or 2 CFR 200.306 for grants awarded under the FY 2015 CoC Program Competition or later)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes No N/A</b>
<b>Describe Basis for Conclusion:</b>	

6.

Do records confirm that, if the recipient or subrecipient had paid the value of any real property, equipment, goods, or services contributed to the project as in-kind match, the cost would have been eligible under 24 CFR part 578, subpart D or, in the case of High Performing Communities (HPCs), eligible under 24 CFR 578.71? [24 CFR 578.73(c)(1)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Yes No N/A</b>
<b>Describe Basis for Conclusion:</b>	