



Welcome to TA Thursday!

Ask Questions, Share Thoughts – That's the point!



TA Thursday – Housekeeping

- Please mute your mic when you are not speaking.
- Slides can be made available, contact your Rep or Jill Casey
- Please ask questions in the chat.

**Buffalo
Field
Office**

**CoC Match
Review**

2024



AGENDA



Match requirements

Cash Match and In-kind match

Eligible and Ineligible Expenses

Timeline for Match Submissions

Commitment Letters and MOUs

Match Recordkeeping

Q & A



What is Match ?

The agency's required portion of grant expenses.

"It's your "buy-in" to the program."

25 %

Agency's contributed resources to accomplish the purposes of the grant.



Where do I find Match info?

[ecfr.gov](https://www.ecfr.gov)

24 CFR 578.73 (a)(b)(c)
2 CFR 200.306

Hud Exchange

Continuum of Care
CoC & ESG Virtual Binders
CoC Match

WHY MATCH ???

It is a statutory requirement of the McKinney-Vento Homeless Assistance Act

42 U.S.C. 11381–11389

HUD will not pay 100% of your program expenses; CoC grant recipients must “match” a portion of the CoC funds they receive

Match covers eligible expenses with non-CoC cash and/or donated goods and services.



Match Requirements

The CoC Program requires a **25% match commitment** of the awarded CoC grant amount (except for Leasing)

Match is on a **per-grant basis** (Not calculated CoC-wide or by budget line)

There are 2 kinds of match: **Cash or In-kind**

Match must cover expenses that are eligible under CoC regulation for the **approved budget lines**

Match can be from **public or private sources**

Final match amounts is **based on the disbursed CoC funds**



Eligible CoC Expenses

SUPPORTIVE
SERVICES

OPERATING

LEASING

RENTAL
ASSISTANCE

ADMINISTRATIVE

PLANNING

HMIS COSTS

What budget categories are in your grant?

Timeline for Match Submissions



Renewal or New Application (in ESNAPS)

Must provide anticipated match sources and amounts

Executed Contract (in ESNAPS)

Must provide a written commitment letter for CASH match

Must provide a written commitment letter for in-kind match with MOU

APR Report (in SAGE)

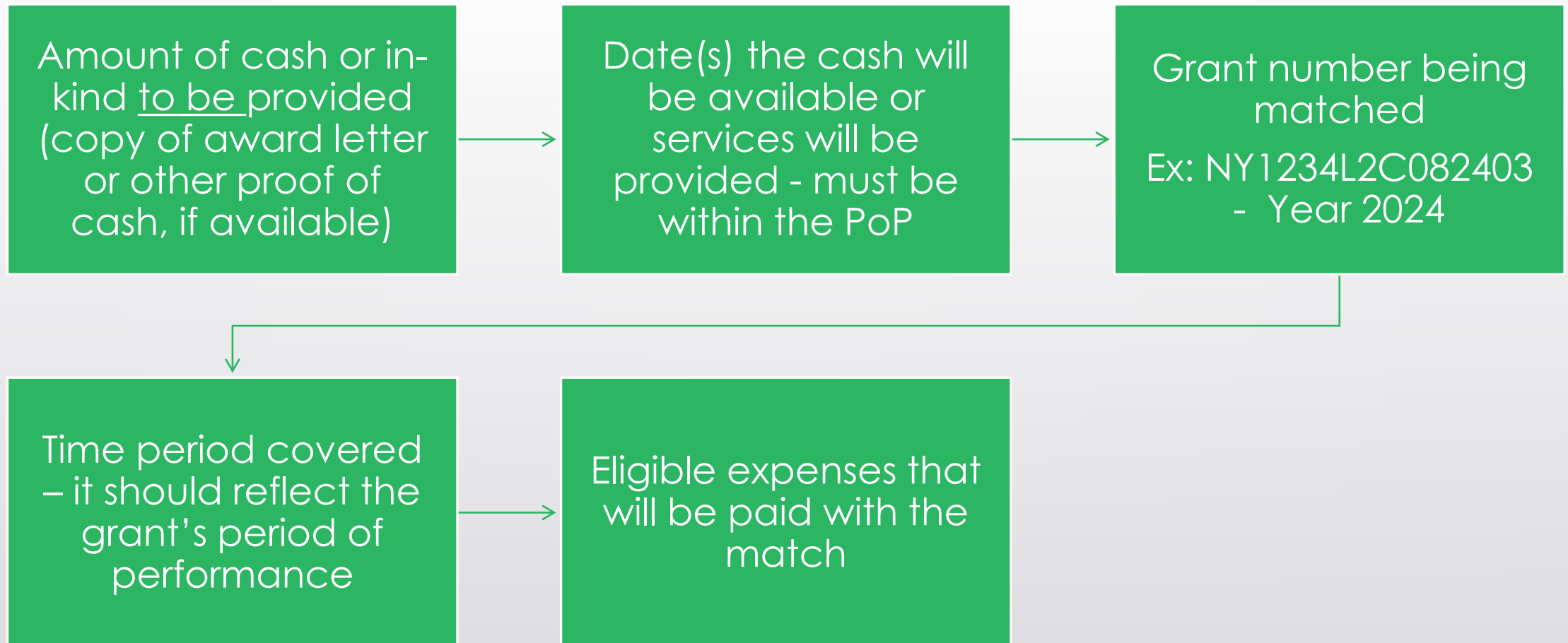
Must provide actual CASH and /or in-kind match for disbursed funds

Monitoring (actual amounts, source, and documentation)

Must provide proof of all match used for the grant's period of performance (POP)

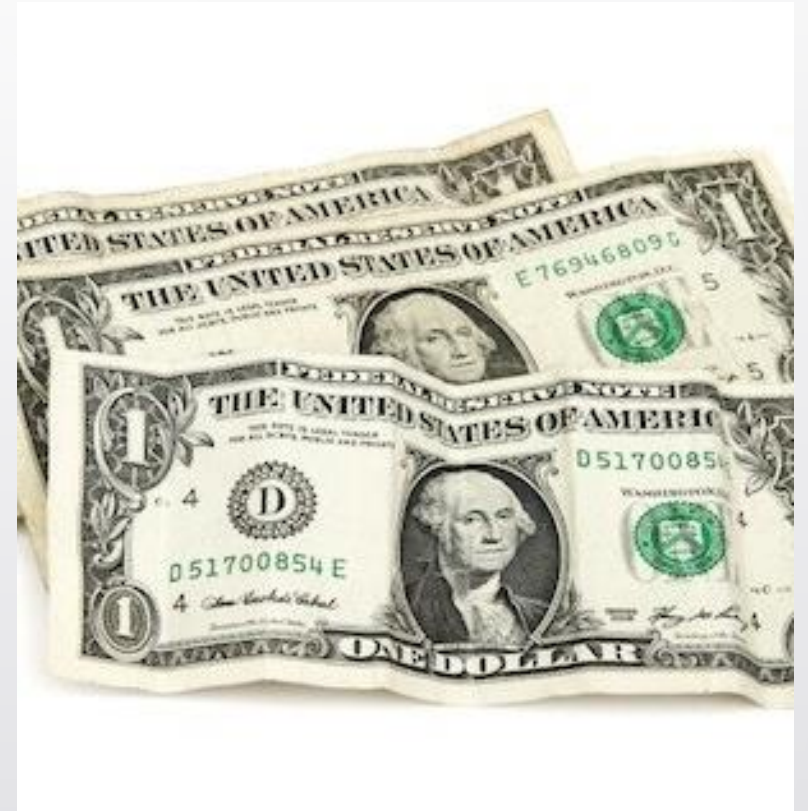
Written Commitment Letters

A letter of the committed funds is required on agency letterhead, signed and dated by an authorized representative. It must include:



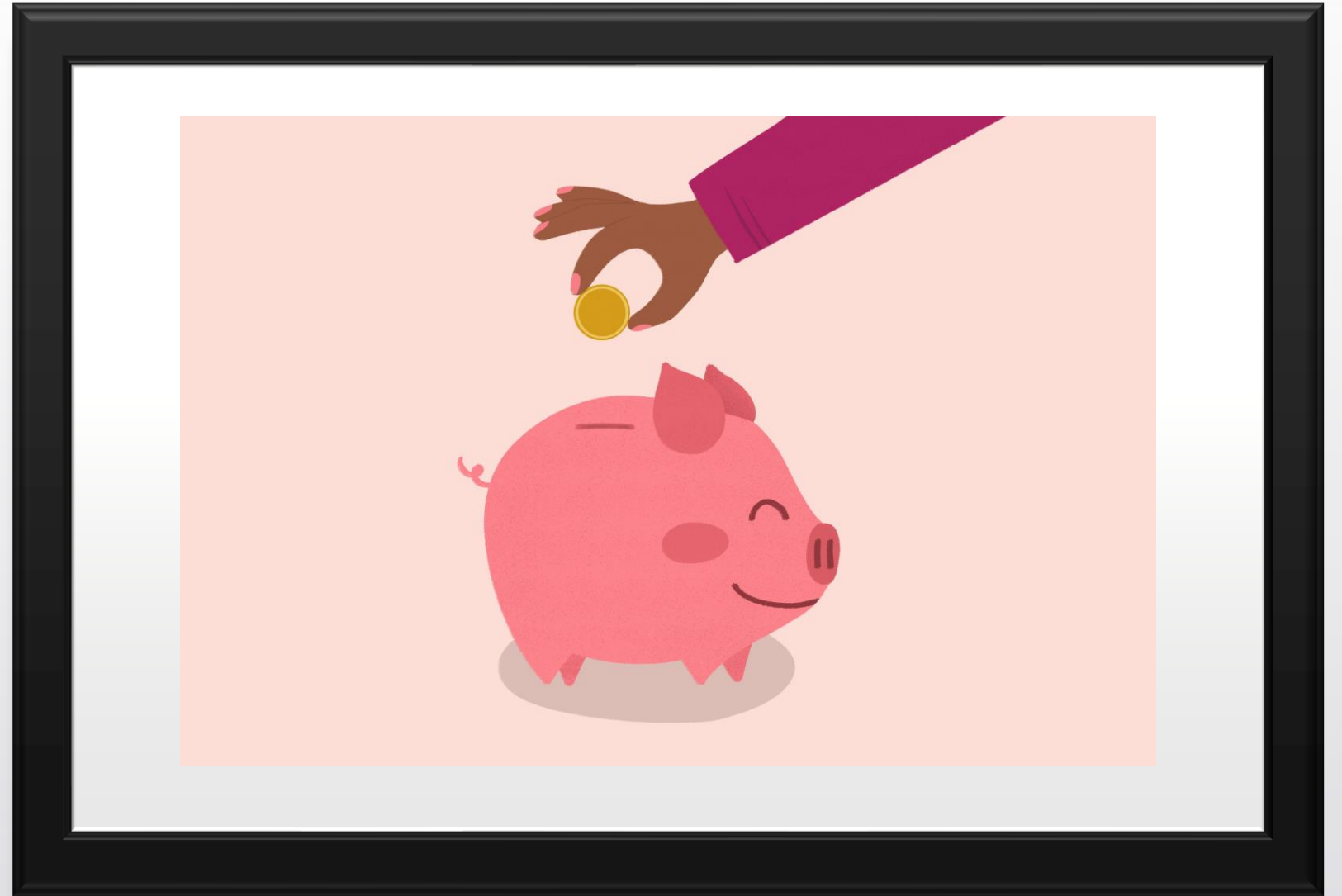


**Any Questions
About
Match
Requirements**





Cash Match



Cash Match – What is it?

- Actual cash resources contributed to a CoC program grant.
- Must be non-CoC resources
- Must be spent on CoC-eligible activities.
- Deposited into your agency's bank account!



Eligible Cash Match



Examples:

- Revenues from agency fundraising.
- Salary for staff working on CoC-eligible activities who are paid from other agency resources.
- Program Income (from rents)
- Grants from state, local and federal sources that aren't statutorily prohibited to be used as match.



Eligible state and federal sources of cash match:

- Emergency Solutions Grant (ESG)
- Community Development Block Grant (CDBG)
- NYS Homeless Housing Assistance Program (HHAP)
- NYS Empire State Supportive Housing Initiative (ESSHI)
- Substance Abuse and Mental Health Service Administration (SAMSHA)
- Any other federal sources (excluding CoC funds)



Local and Private CASH Sources

- County
- City
- Foundations
- Faith-Based Funding Organizations
- Private Gifts



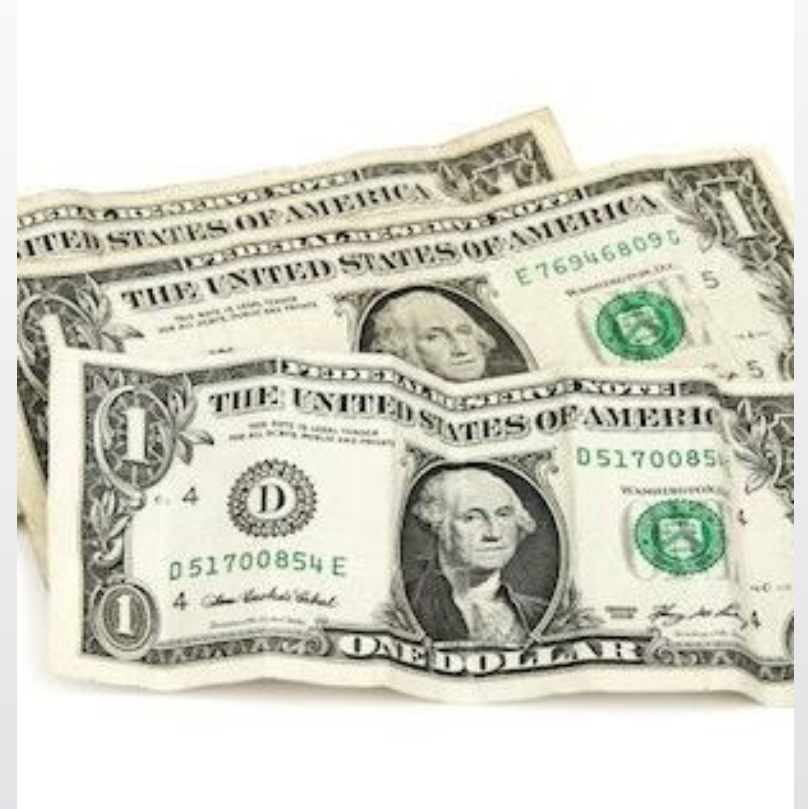
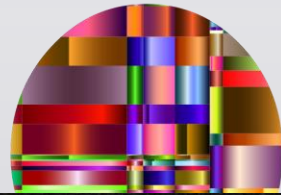
Ineligible Cash Match



- Mainstream benefits awarded to clients (*SSI/SSDI or TANF*)
 - Client savings
 - Other CoC program funds
 - Match already used as match for another project
- *Cash match funds cannot be spent on CoC ineligible activity (i.e. furniture, mortgage payment)



Any Questions About Cash Match



In-Kind Match

The worksheet is divided into two main sections by dashed lines. The left section is titled 'Goods' in large orange letters, with the subtitle 'Things we buy or use.' Below this, there are three illustrations: a light blue sofa with two yellow cushions, a brown paper grocery bag overflowing with various fruits and vegetables, and a pile of orange and brown clothing items. The right section is titled 'Services' in large teal letters, with the subtitle 'Jobs people do to help other people.' Below this, there are three illustrations: a police officer in a blue uniform and cap, a young girl with long black hair holding a small dog, and a woman with blonde hair holding a baby. Each illustration is accompanied by a label: 'furniture' for the sofa, 'groceries' for the grocery bag, 'clothes' for the clothing, 'police officer' for the officer, 'purse' for the girl, and 'babysitter' for the woman.

Goods

Things we buy or use.



furniture



groceries



clothes

Services

Jobs people do to help other people.



police officer



purse



babysitter

What is In-kind Match ?

In-kind match is the value of services or goods donated-or-contributed to the program

These are costs incurred by partner organizations to provide services to program participants

Note: *Must be for an eligible CoC expense or activity, meaning you could have used CoC funds to pay for it.*



Ineligible In-kind Match

“Potential” or “estimated” services and donations

Services that would otherwise not be eligible costs with CoC program funds

In-kind services provided without MOU or in-kind goods without a letter

Requires a written MOU between recipient and third-party provider of the Services being donated, prior to receiving CoC contract.

Services span the gamut of eligible expenses: mental health visits, medications, substance treatment, job training, payroll and accounting activity.

Services must be valued at the standard rate consistent with similar work in the same labor market.

Recipients must develop a system to document the value of the services during the year, like a tracking sheet or a match log. Provider could give a statement of services at end of commitment period to verify.

Check with the service providers regarding any changes to services and rates throughout the grant year.

In-Kind Match Documentation for Services Provided



**Mid-year
Donations
of
Goods
or
Services?**

Don't worry! There are no rules against accepting new donations of goods or services throughout the year!

You just need to document them for your files the same way as you did the pre-contract commitments.

What Should be in the MOU for In-Kind Services



Legal names of the agencies who are party to the agreement.

Contact information for both agencies.

Grant number and period of performance. An MOU is grant-specific.

Scope of Services to be provided (*i.e., case management, counseling, two dental visits per year, etc.*)


Qualifications of personnel providing the service (*case manager, counselor, CPA, etc.*)

Length of time services will be provided/contract term

Number of clients that will receive service, if it is client-specific (*ex: 25 per year*).

Dated signatures by authorized representatives from both parties

“Unconditional commitment” statement by donor to provide the service



Calculation of In –Kind Match

Service to be provided: Mental Health Counseling

Who will provide: Therapist (LMHC)

Value of Services: \$100 per session

How was the value determined: Medicaid billing rate

How often service will be provided: monthly

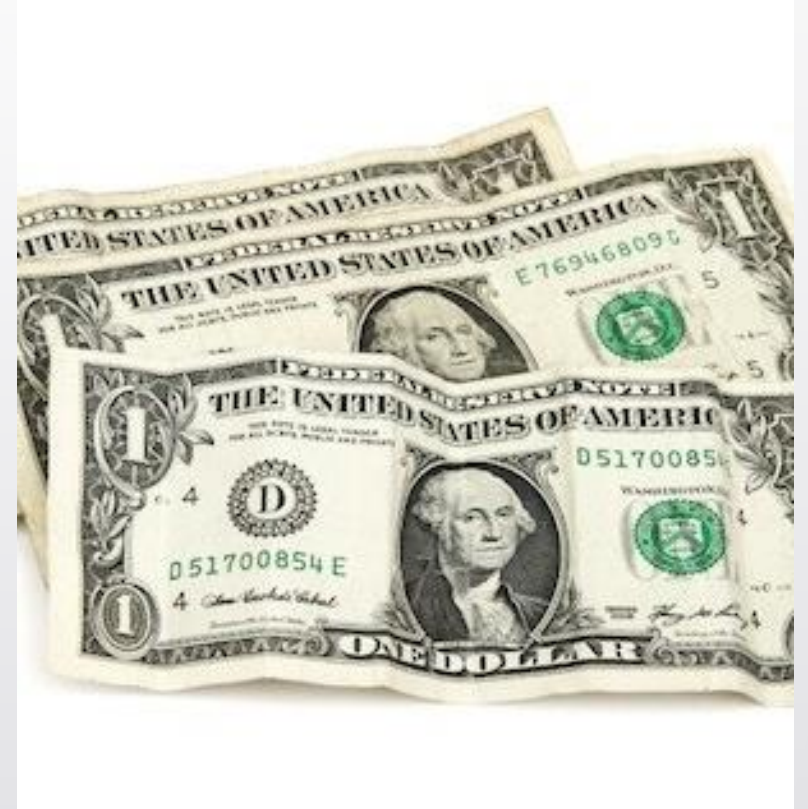
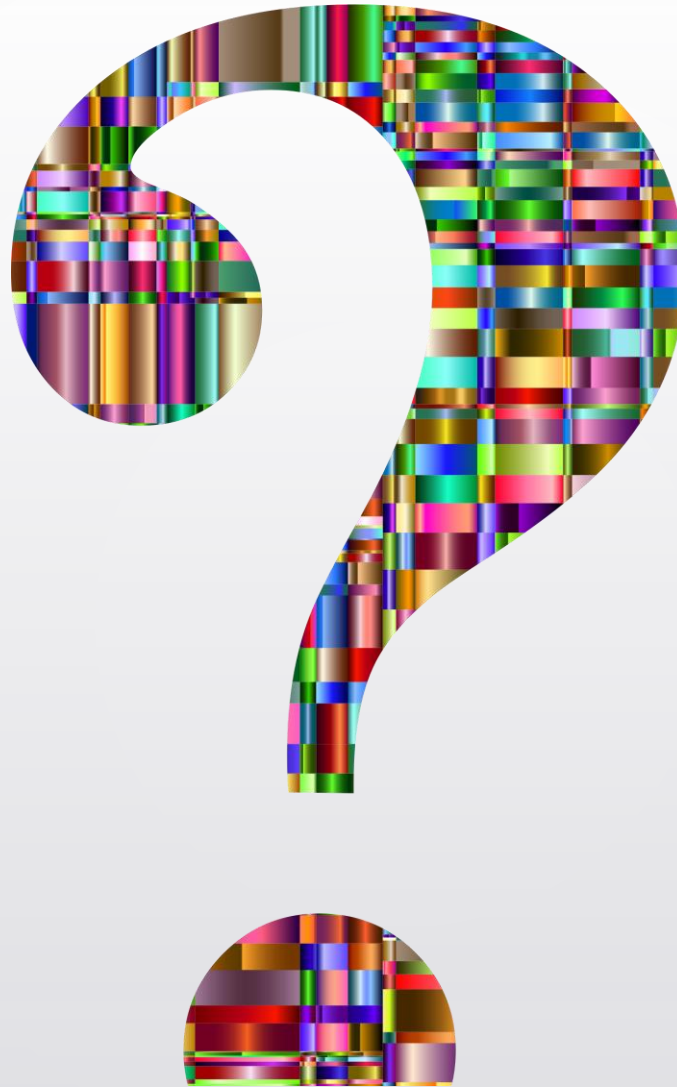
Number of clients to be served: 25

Grant term: 12 months (1/1/2024-12/31/2024)

In-Kind Match amount: $25 \times \$100 \times 12 = \$30,000$



Any Questions about In-kind Match





MATCH DOCUMENTATION

Match – Documentation?

- Match is the contribution of cash or the donated value of goods or services used for the purpose of providing the services required by the Federal Award
- Match must be verified by supporting documentation in the same manner as all program expenses are verified (think of financial annual audit requirements)
- Documentation is critical at two stages:
 - Grant Agreement: verification that the cash or in-kind resources will be available and provided during the grant term along with the supporting documentation of the cash source/value and the in-kind valuation process.
 - Grant Execution: the supporting documentation that verifies the how, when, what and where of the cash and/or in-kind contribution
- Policy and Procedure describing the manner in which Match is identified, secured, used, and verified

CASH MATCH RECORDKEEPING

- Clearly record cash receipt transaction as revenue in the accounting system. Recommend clear identification in the ledger as “matching” funds.
- Associate the revenue with HUD eligible expenses
 - What expense transactions were paid for with match funds
 - Transaction journals are a good source document
 - Sort or map transactions to their revenue source (HUD funding, Program Income, Cash Match)
 - Reconcile at the time of vouchering and maintain reconciliation for monitoring review

IN KIND MATCH RECORDKEEPING

- Have documentation to support your valuation of the in-kind services
 - Grantee should use market rates as support for valuation calculations
- Goods: record receipt of the goods, equipment, supplies
 - Ensure that these items are used exclusively for the HUD program and are necessary to carry out the activities of the program
 - Document date of receipt, location, and recipients (if goods are provided directly to your program recipients)
- Office Space: obtain documentation from the office owner of their customary rent charge and calculate your rental cost accordingly (hourly rent * program utilization).
- Services: Keep a log including the date, service hours, hourly rate (should include the providers actual hourly wage and fringe benefit cost) and form of services provided
 - If services are provided to recipients, document that in the recipients record and maintain records so they are available for monitoring review (ex. Maintain logs of participant attendance and have participant sign off monthly or quarterly)

Match Recordkeeping

(common questions)



**HOW DO I
DOCUMENT
CASH MATCH
IN THE
GENERAL
LEDGER ?**



**IS THERE A
TEMPLATE FOR
TRACKING IN-
KIND
SERVICES**



**WHAT IS A TIME
STUDY ?**



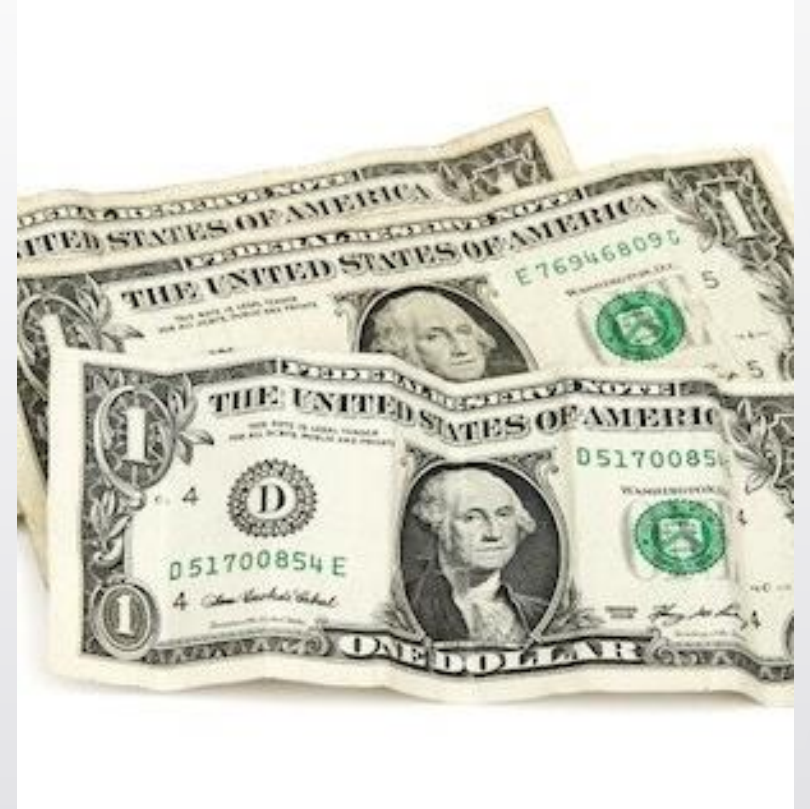
**HOW DO I
TRACK MATCH
IN SALARIES
AND FRINGE ?**



**HOW TO USE
DONATED
OFFICE SPACE
AS MATCH ?**



Any Questions About Match Recordkeeping





TOP Take-aways

Match must be for eligible activities

Must be matched with a specific project

Cannot be other CoC funds

Must be within the period of performance

In-Kind match must include a MOU

Must maintain tracking sheet or log for actual # of hours

A circular inset image showing a desk scene. In the foreground, a white coffee cup with a latte sits on a white saucer. To its right is a yellow folder with a white note pinned to it that reads "It's Quiz Time" in handwritten black ink. In the background, a spiral-bound notebook is visible on a wooden desk surface.

It's Quiz
Time



Resources

- <https://files.hudexchange.info/resources/documents/Virtual-Binders-At-A-Glance-Match.pdf>
- [HUD Exchange – Binder: CoC Match - Documentation](#)
- PODCAST on documenting match - <https://www.hudexchange.info/homelessness-assistance/coc-esg-virtual-binders/coc-match/cash-match/documentation/>
- <https://www.hudexchange.info/faqs/1561/what-are-the-documentation-requirements-for-in-kind-services-as-match/>
- <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.306>



Thank you for joining TA Thursday!



Next Up:

April 11 – TA Thursday: CoC Match

April 16 – Celebrating Fair Housing Month: Building a Coalition

April 24 – Financial Roundtable: Wellness & Program Income

April 29 – Con Plan Boot Camp Session #1