Housing and Homeless Services – Match Reporting
Applicable to all Continuum of Care Projects

Purpose

Guidance for Continuum of Care (not including YHDP) projects to properly document match contributions to projects. All grant funds must be matched with an amount no less than 25 percent of the awarded grant amount (excluding the amount awarded to the leasing budget line item) with cash or in-kind resources.

Eligible Sources of Match

Match resources may be from public (not statutorily prohibited by the funding agency from being used as a match) or private resources.[1] During the project application period, a Continuum of Care Match Source Attestation form must be submitted.

Cash Match

With cash match, the recipient or subrecipient spends actual funds on eligible CoC Program costs. Cash counts as match only if the recipient or subrecipient can demonstrate that a payment of funds was made to cover the cost of CoC Program eligible activities expended during the grant term.

Sources of cash that may be used as match include:
- Grants from private, local, state, and federal resources (if not statutorily prohibited by source)
- Cash resources
- Revenues from fundraising efforts organized by the recipient or subrecipient
- Recipient or subrecipient staff working on grant eligible activities who aren't paid from the CoC Program grant but are paid from other agency resources

In-Kind Match

In-kind match is the value of any real property, equipment, goods, or services contributed to a CoC Program grant that would have been an eligible CoC Program activity if the recipient or subrecipient paid for them directly with CoC Program funds. In-kind match can be donations provided directly by the recipient, subrecipient, or third party.

Any program wanting to utilize in-kind match is required to contact HHS staff directly prior to the grant term to verify eligibility and to collect additional documentation relating to the contributing resources.

Documenting Match

Draw Request Packets will contain a form section titled "Match Report" which will be submitted with each draw request, regardless of whether match was utilized for the billed month. If no match was utilized in a particular month, a notation to that effect should be included on the match report.

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[1] https://www.hudexchange.info/homelessness-assistance/coc-esg-virtual-binders/coc-match/match-requirements/

Below is a description/instruction for each of the fields present on the Match Report form:

- **Total Program Match Expended**
  - This field will be an aggregated total of the program match that has been expended on this contract through the current billing period. For example, the October Match Report would have a Total Program Match Expended equal to the amount of match from August-October
- **Payee**
  - This is an identifier used to indicate the target of the eligible match activity. Some examples might be "Avista" (for a matching utility contribution to the project), "Staff Costs" (for a matching contribution to the staff expenses of those working on this project), or a Property Management Company (for rent/rent related charges for a project enrollee)
- **Expense Category**
  - This is used to identify the relevant budget category associated with the eligible match activity. Depending on the project type, Expense Category might be entered as Leasing, Rental Assistance, Supportive Services, Operating Costs, or Administrative
- **Expense Subcategory**
  - This is used to identify the relevant eligible activity for the matching contribution. Similar to the Expense Detail report, these vary based on project type. Examples include Case Management, Short/Medium Term Rental Assistance, or Housing Search/counseling services. A Comprehensive listing of these eligible activities can be found at 24 CFR Part 578
- **Direct Cost**
  - Direct costs are those that can be specifically identified with a particular award or activity relatively easily with a high degree of accuracy. Examples of direct costs are the salary and benefits paid to a case manager, a rental assistance check paid directly to a landlord and mileage reimbursement for staff making home visits.
- **Indirect Charges**
  - Indirect costs are those that have been incurred for "shared" or "joint" objectives and cannot be readily identified with any particular activity. Examples of indirect costs are rent, utilities, maintenance and other expenditures related to a shared space; and administrative and executive team functions that support multiple program areas. [2]
- **Total**
  - The combined total of Direct and Indirect Charged for the row
- **Funding Source**
  - The source of the matching contribution. There are a variety of sources which can be utilized here, but the funding source should match with those indicated in the Continuum of Care Match Source Attestation submitted during the project application period. Examples of Funding Source are HHOS, Cash Donations, and CHG
  - Prior to any changes to the source of matching contributions a new CoC Match Source Attestation must be submitted to and approved by HHS staff

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[2] https://www.hudexchange.info/homelessness-assistance/coc-esg-virtual-binders/coc-esg-financial-management/direct-vs-indirect-costs/