



NY508 CoC Planning Brief: Match Guide

What is Match?

- It is a statutory requirement of the McKinneyVento Homeless Assistance Act
- 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 or donated goods and services(In-kind).

Minimum Match Required:

The CoC program must provide matching funds in the amount of at least 25% of the awarded CoC grant amount (except for Leasing).

Match Types:

- (1) **In-Kind:** The grant recipient may use the value of any real property, equipment, goods, or services contributed to the project as match, provided that if the grant recipient had to pay for them with CoC funds, the costs would have been eligible.
- (2) **Cash:** Cash from a non-CoC funding source that goes into the applicant’s bank account and then used for CoC Project Eligible activity during the grant term.
 - (a) Real money spent by the grant recipient on CoC-eligible activity, used for eligible expenses during the grant’s Period of Performance (grant term). This includes:
 - (b) revenues from agency fundraising
 - (c) cash from other sources, whether public or private; and
 - (d) grants from private or governmental sources that aren’t prohibited for the match activity that you intend

Funds Ineligible as match:

- Volunteer services that are agency-wide, but not specific to the CoC program participants
- Public benefits that are available for the public who are eligible, but not specific to the program participants
- Anything that is ineligible for CoC funds will not be classified as a match. Such as furniture is not eligible under Rental assistance program, and so, purchasing furniture for participants cannot be counted toward match. However, if the project is a leasing project. Furniture will be eligible as a match because it is an eligible activity under leasing.

Required Documentation for In-Kind:

- A written MOU between recipient and third-party provider of the services being donated, prior to receiving CoC contract;
- Documentation of the value of the services during the year, such as a tracking sheet or a

match log. Provider could give a statement of services at the end of the commitment period to verify.

Requirements for an MOU

- 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

Funds Ineligible for Cash Match:

- Mainstream benefits awarded to clients. Example: SS/SSDI are available to all eligible applicants. Their eligibility is not based on their CoC participation
- CoC program funds
- Match designated to another project
- Client savings
- Funds spent on CoC ineligible activity

Required Documents for Cash Match:

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

- Amount of cash to be provided (copy of award letter, if available)
- Date(s) the cash will be available
- Grant number being matched (& fiscal year if applicable) e.g NY1234L2C082103 - Year 2021)
- Time period – it should reflect the grant’s period of performance
- Eligible expenses that will be paid with the cash match.

Resources

- CoC Match Funding at a Glance:
<https://files.hudexchange.info/resources/documents/Virtual-Binders-At-A-Glance-Match.pdf>
- In-Kind Match Funding Documentation Required:
<https://www.hudexchange.info/homelessness-assistance/coc-esg-virtual-binders/coc-match/in-kind-match/documentation/>
- Cash Match Documentation Required:
<https://www.hudexchange.info/homelessness-assistance/coc-esg-virtual-binders/coc-match/cash-match/documentation/>
- Documentation FAQ
<https://www.hudexchange.info/faqs/1561/what-are-the-documentation-requirements-for-in-kind-services-as-match/>
- Federal Match Regulation Citation:
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.306>

