

U.S. Department of Housing and Urban Development (HUD)
Office of Lead Hazard Control and Healthy Homes (OLHCHH)

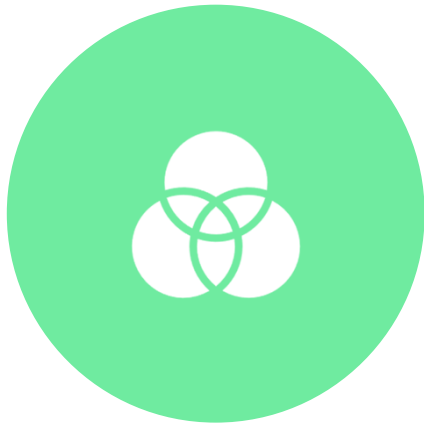
FY19 NEW GRANTEE ORIENTATION

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Division**



GRAPEVINE, TX DECEMBER 3-5, 2019

Standards for Financial & Program Management Subpart D – Matching Funds



GRANTEE WILL HAVE A BETTER
UNDERSTANDING OF THE ALLOWABLE
SOURCES OF MATCHING FUNDS



DO'S AND DON'TS FOR MATCHING
FUNDS

Standards for Financial & Program Management

Subpart D – Matching Funds

200.306 Cost Sharing or Matching

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- 1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under Subpart E—Cost Principles of this part

Refer to: Terms and Conditions

PG-2015-01 Clarification of Costs for LHRD and LBPHC Grant Programs

Standards for Financial & Program Management

Subpart D – Matching Funds

200.306 Cost Sharing or Matching

2. Are not paid by the Federal Government under another Federal award, **except** where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
3. Are provided for in the approved budget when required by the Federal awarding agency

Standards for Financial & Program Management

Subpart D – Matching Funds

200.306 Cost Sharing or Matching (continued)

4. **Unrecovered indirect costs**, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency.

5. **Values for non-Federal entity contributions of services and property** must be established in accordance with the cost principles in Subpart E—Cost Principles. If a Federal awarding agency authorizes the non-Federal entity to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching must be the lesser of paragraphs (d)(1) or (2) of this section. (1) The value of the remaining life of the property 2) The current fair market value

Standards for Financial & Program Management

Subpart D – Matching Funds

200.306 Cost Sharing or Matching (continued)

6. **Volunteer services** furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor

- When a third-party organization furnishes the services of an employee, these services must be valued at the employee's regular rate of pay

- plus an amount of fringe benefits that is reasonable, necessary, allocable and otherwise allowable,

- and indirect costs at either the third-party organization's approved federally negotiated indirect cost rate or, a rate in accordance with §200.414 Indirect (F&A) costs

The Grantee shall submit a letter on letterhead signed by the Authorized Official



The letter shall include The following:

Name of match source;
Amount of match;
Type of match (cash or in-kind);
Description and purpose of eligible program activities performed as a result of receipt of the match;
Documentation to substantiate the match from the matching organization/entity.



The match from the matching organization may include:

Cash Contributions, verified by:
General ledger entries;
Expenditure reports;
Invoices;
Signed contracts/agreement;
Timesheets;
Activity Report, etc.



In-Kind (Including third part contributions), verified by:

Identification of donated equipment, supplies, volunteers' services, etc.;
Fair Market Determination;
Invoices;
Timesheets and/or Activity Reports.

Standards for Financial & Program Management Subpart D – Matching Funds

All matching funds should be Documented, Tracked and Reported in Part 3 Form

FINANCIAL REPORTING
HUD Lead Hazard Control Grant Funds

Grant Agreement Number: [REDACTED] Grant: [REDACTED] DRAFT #37 - DRAFT
 Grant Organization: [REDACTED]
 Report Period: December, January and February Year: 2013 and 2014

HUD Lead Hazard Control Grant Funds

| BUDGET CATEGORIES* | NEGOTIATED HUD SHARE BUDGET | APPROVED LOCCS DRAWDOWNS THIS PERIOD* | PRIOR CUMULATIVE LOCCS DRAWDOWNS | CUMULATIVE LOCCS DRAWDOWNS TO DATE* | AVAILABLE BALANCE |
|-----------------------------|-----------------------------|---------------------------------------|----------------------------------|-------------------------------------|-------------------|
| 1 Personnel (Direct Labor) | \$213,891 | \$14,667 | \$185,379 | \$186,946 | \$13,945 |
| 2 Fringe Benefits | \$153,645 | \$8,522 | \$92,129 | \$100,647 | \$2,898 |
| 3 Travel | \$18,595 | \$0 | \$19,524 | \$17,207 | \$1,388 |
| 4 Equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 Supplies and Materials | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 Consultants | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7a. Sub-Totals | \$336,031 | \$23,172 | \$284,029 | \$311,905 | \$18,221 |
| 7b. [REDACTED] | \$25,000 | \$0 | \$168,307 | \$168,307 | \$66,693 |
| 7c. [REDACTED] | \$183,895 | \$705 | \$118,364 | \$117,160 | \$68,735 |
| 7d. [REDACTED] | \$15,889 | \$0 | \$15,889 | \$15,889 | \$100,000 |
| 7e. [REDACTED] | \$201,594 | \$0 | \$125,766 | \$125,766 | \$75,830 |
| 7f. [REDACTED] | \$490,082 | \$0 | \$293,689 | \$293,689 | \$106,403 |
| Subtotal Category 7 | \$1,916,472 | \$726 | \$1,420,058 | \$1,420,801 | \$495,671 |
| 8 Construction | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 Other Direct Costs | \$47,487 | \$0 | \$14,447 | \$14,447 | \$33,040 |
| 10 Health Topics Initiative | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 Indirect Costs | \$2,300,000 | \$24,858 | \$1,728,480 | \$1,753,048 | \$546,952 |

* Administrative costs included in totals expended are not to exceed 10 percent.

Administrative Cost Summary

| BUDGET CATEGORIES* | NEGOTIATED HUD SHARE ADMIN BUDGET | APPROVED LOCCS DRAWDOWNS THIS PERIOD* | PRIOR CUMULATIVE LOCCS DRAWDOWNS | CUMULATIVE LOCCS DRAWDOWNS TO DATE* | AVAILABLE BALANCE |
|-----------------------------|-----------------------------------|---------------------------------------|----------------------------------|-------------------------------------|-------------------|
| 1 Personnel (Direct Labor) | \$57,688 | \$0 | \$57,688 | \$57,688 | \$0 |
| 2 Fringe Benefits | \$28,710 | \$0 | \$28,710 | \$28,710 | \$0 |
| 3 Travel | \$18,595 | \$0 | \$19,017 | \$19,017 | \$8,578 |
| 4 Equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 Supplies and Materials | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 Consultants | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 Contract and Sub-Grantees | \$118,759 | \$51 | \$89,542 | \$89,593 | \$28,666 |
| 8 Construction | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 Other Direct Costs | \$8,748 | \$0 | \$0 | \$0 | \$8,748 |
| 10 Indirect Costs | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$230,000 | \$51 | \$189,957 | \$189,008 | \$43,692 |

* Administrative costs included in totals expended are not to exceed 10 percent.

Match Commitment Summary

| Source of Match Funds | Eligible Activities | Amount this Quarter |
|-------------------------------|---------------------------------|-------------------------|
| In-kind contribution | staff time | \$12,137 |
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| Total Match Commitment | Total Match This Quarter | Cumulative Match |
| \$252,830 | \$12,137 | \$178,722 |