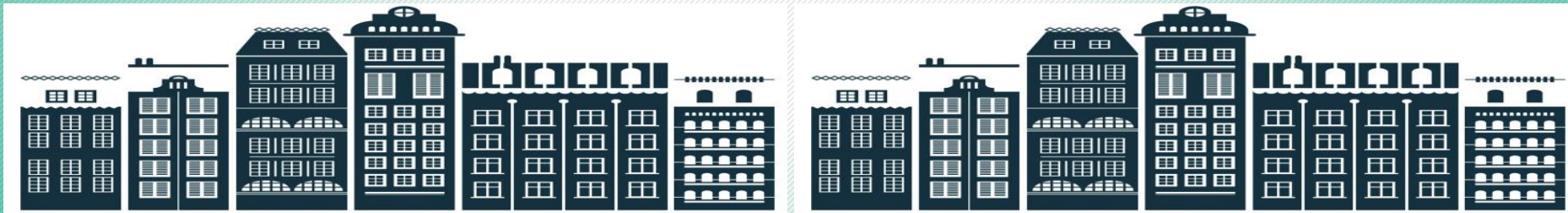


# FY21 NEW GRANTEE ORIENTATION

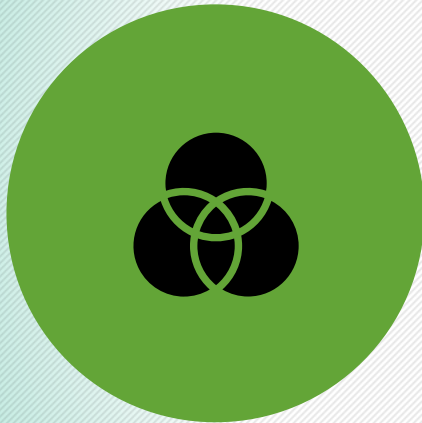
## Grant Match Requirements and Tracking

By: Government Technical Representatives  
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**VIRTUAL CONFERENCE, MAY 3<sup>RD</sup> - MAY 14<sup>TH</sup>, 2021**

# Match Requirement Tracking Reporting Objective and Content



GRANTEE WILL HAVE A BETTER UNDERSTANDING  
OF THE ALLOWABLE SOURCES OF MATCHING  
FUNDS BY 2 CFR AND NOFA REQUIREMENTS



THE PROGRAM WILL BETTER UNDERSTAND HOW  
TO TRACK AND REPORT MATCH FUNDING  
REQUIREMENTS

## 2 CFR-Subpart D – Matching Funds Background Regulations

### 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 the following criteria:

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

## Subpart D – Matching Funds Background Regulations

### 200.306 Cost Sharing or Matching

- 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;
- Are provided for in the approved budget when required by the Federal awarding agency

# NOFA Match Requirements

This is for reference on NOFA match requirements. Please refer to your fiscal year NOFA

Your program is committed to the match that is signed and executed HUD 1044 document received for award amount

## Matching Funds Evaluation.

Applicants must include the Matching Contribution Table below and should match the commitment on the form HUD 424 CBW and the SF 424 application documents submitted under his opportunity. The SF 424 and the match table will constitute the applicants' commitment to fund the match requirement. The applicant is responsible for all match commitments, including those from donors, discounts and property owners, should those contributions not materialize. The table should indicate the source, proposed eligible uses and amounts of match committed on the SF424 and Form HUD\_424\_CBW. Add additional rows to the table, as needed, for each match.

Source of Allowable Match	Purpose of the Match	Match Amount

Shared costs or matching funds and contributions must not be paid by 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.

**NOTE** : Community Development Block Grant (CDBG) funds may be used as match to satisfy the matching resource requirements, provided they are specifically designated for the activities and costs allowed in this NOFA. Proposed matching commitments that are not eligible, such as, including sources that are federal (e.g. HOME or Weatherization Assistance Program funds) or that are not committed for allowable uses (e.g., rehabilitation, code compliance) will not be counted towards satisfying the match requirements of the programs in this NOFA.

Evidence of match commitment. You must provide documentation of all match indicated on the SF424 and the Form HUD\_424\_CBW by letters of firm commitment, such as Memoranda of Understanding or other signed agreements from those entities identified as partners in the application with your submission to this NOFA. All letters of commitment, including those provided by your organization, MUST clearly identify the dollar amount or value, the source(s) of the funds, and the proposed uses of matching funds being committed. Commitments for match to be supplied by your organization must be supported by a letter signed by the authorized official whose signature appears on the SF424 detailing sources and uses of the committed match. The commitment documentation must mention this NOFA and have been signed on or

# 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.

# Match Policy Reference for Units Match Requirements

For further details  
on Unit match  
procedures and  
instructions, please  
review this policy.

<b>Policy Guidance Number:</b> 2012-03	<b>Date:</b> October 19, 2012
<b>Subject:</b>	Eligibility of Units Counted as Match Contribution
<b>Status:</b>	Current
<b>Applicability:</b>	All Lead Hazard Control and Healthy Homes Production grantees
<b>Related Guidance:</b>	Program Notices of Funding Availability (NOFA), OMB Circulars
<b>Comments:</b>	

**his policy guidance is being issued to clarify when a completed unit may be counted as “match” when using funds from sources other than OHHLHC grant funds (“nonfederal”).**

1 general, nonfederal match must:

- Directly benefit and be specifically identifiable to the project or program;
- Be verifiable from the grant recipient's records;
- Be allowable under cost principles defined in OMB Circulars (see OMB Circular A-87 (2 CFR 225) for cost principles for grants to state, tribal and local governments; OMB Circular A-21 (2 CFR 220) for cost principles for grants to institutions of higher education; or OMB Circular A-122 (2 CFR 230) for cost principles for grants to non-profit institutions); and
- NOT be paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.

herefore, the two key factors to consider are the source of the funds, and the use of those funds:

- Source - Matching resources must be from non-federal sources and may include any state or local government contributions, Community Development Block Grant funds (which are statutorily considered local funds), and private contributions. Federal sources, such as HUD's HOME Investment Partnerships Program (HOME) funds and the U.S. Department of Energy's Weatherization Assistance Program funds, are not allowed to satisfy matching requirements unless otherwise permitted by their governing statute or authorization.
- Use - Units that are completed using non-OHHLHC grant funds must be used only for allowable costs and meet all requirements of the respective program (i.e., income eligibility, occupancy, programmatic and technical requirements, hazard control activities, etc.).

2 you are unsure about whether a completed unit may be counted as “match”, please contact your government Technical Representative for clarification. It is recommended that grantees seek clarification prior to working on a unit in question.





# Part 3 Form

Match Commitment Summary		
Source of Match Funds	Eligible Activities	Amount this Quarter
In-kind contributions	staff time	\$12,137
Match Commitment Summary		
<b>Total Match Commitment</b>	<b>Total Match This Quarter</b>	<b>Cumulative Match</b>
\$252,630	\$12,137	\$178,722



# Completing the SF 425 with Match Amounts

Please reference Its All Number, Fiscal Accountability on more details on filling out form

FEDERAL FINANCIAL REPORT						
(Follow form instructions)						
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			Page	1 of
3. Recipient Organization (Name and complete address including Zip code)						
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Project/Grant Period From: (Month, Day, Year)			To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)	
10. Transactions						Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>						
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>						
a. Cash Receipts						
b. Cash Disbursements						
c. Cash on Hand (line a minus b)						0.00
<i>(Use lines d-o for single grant reporting)</i>						
<b>Federal Expenditures and Unobligated Balance:</b>						
d. Total Federal funds authorized						
e. Federal share of expenditures						
f. Federal share of unliquidated obligations						
g. Total Federal share (sum of lines e and f)						0.00
h. Unobligated balance of Federal funds (line d minus g)						0.00
<b>Recipient Share:</b>						
i. Total recipient share required						
j. Recipient share of expenditures						
k. Remaining recipient share to be provided (line i minus j)						0.00
<b>Program Income:</b>						
l. Total Federal program income earned						
m. Program income expended in accordance with the deduction alternative						
n. Program income expended in accordance with the addition alternative						
o. Unexpended program income (line l minus line m or line n)						0.00
11. Indirect Expense						
a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:						
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:						
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)						
a. Typed or Printed Name and Title of Authorized Certifying Official			c. Telephone (Area code, number and extension)			
			d. Email address			
b. Signature of Authorized Certifying Official			e. Date Report Submitted (Month, Day, Year)			
						14. Agency use only:

## SF-425 Match Section Example

Recipient Share:	
i. Total recipient share required	\$200,000.00
j. Recipient share of expenditures	\$120,000.00
k. Remaining recipient share to be provided (line i minus j)	\$80,000.00

### Recipient Share:

This section must be completed with your match requirement according to the grant agreement.

# SF-425 Match Reporting Reminders

- Remember the SF-425 is due with the quarterly report
- It's purpose is to track your expenditures in the grant funds and match

# POLL Question (Q&A)

- WHO will be responsible in your program to track the match requirement ?

# Match Tracking on HHGMS LOCCS Request

## Match Leverage Commitment Section within LOCCS Grantee Request

You should track you match as in ongoing process by monitoring your HHGMS award pages within these sections

▼ Budget Items	
Personnel (BI) \$21,185.66	Fringe Benefits (BI) \$6,502.39
Travel (BI) \$783.28	Equipment (BI) \$0.00
Supplies and Materials (BI) \$0.00	Consultants (BI) \$0.00
Contracts/Sub-Grantees (BI) \$42,341.36	Healthy Homes Supplement (BI) \$25,984.87
Other Direct Costs (BI) \$910.97	Indirect Costs (BI) \$0.00
LOCCS Drawdowns This Period (BI) \$97,708.53	

▼ Administrative Costs	
Personnel (AC) \$1,777.90	Fringe Benefits (AC) \$478.94
Travel (AC) \$0.00	Equipment (AC) \$0.00
Supplies and Materials (AC) \$0.00	Consultants (AC) \$0.00
Contracts/Sub-Grantees (AC) \$0.00	Other Direct Costs (AC) \$0.00
Indirect Costs (AC) \$0.00	
LOCCS Drawdowns This Period (AC) \$2,256.84	

▼ Match/Leverage Commitment	
Source of Funds (MC) Property Owner Contributions and CDBG	Eligible Activities Completed (MC) Lead Hazard Reduction
Amount Provided This Quarter (MC) \$5,630.00	

▼ System Information	
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# Match Tracking in HHGMS Grant Award Page

Match Ongoing Tracking Amounts on Grant Award page

Total Grant Dollar Amount	\$2,900,000.00	Lead Balance	\$259,843.94
LBPHC / LHRD Amount	\$2,500,000.00	HHS Balance	\$38,848.34
HHS Amount	\$400,000.00	Match Balance	\$7,293.97
Total Match Commitment	\$252,398.49	HHP Balance	\$0.00
HHP Amount			

This tracking section is located on very top of your grant award page. This area calculates how much remaining match needs to be contributed to the grant from committed amount.

# Match on Grant Award Page

This section is located under Key Date Information

Inform GTR if match contribution amounts needs to be updated

Your SF-425 should match this amount throughout your grant and doing closeout .

Key Date Information			
Fiscal Year	2017	Total Assessments Completed - Report	195
POP Start Date	1/2/2018	Projected - Assessments/Evaluations	190
POP End Date	1/1/2021	Total Units Completed - Report	191
Date Final Report is Due	5/3/2021	Projected - Units Completed/Cleared	190
ERR-RROF Start Date		Average Unit Cost	\$7,058.29
ERR-RROF Expiration Date		Total LOCCS Completed - Report	\$2,601,307.72
Grant Duration	13	Projected - LOCCS Drawdowns	\$2,900,000.00
30 under POP Baseline Warning			
Pop Extension Granted		% of Pop Reached	
Close-out Extension Granted	6/3/2021	% Healthy Homes Used	90.29%
Months Active	39	% of Total Match	97.11%
Award Quarter	Q13	% of Assessments Complete	102.63%
Current Total Match Provided	\$245,104.52	% Units Complete	100.53%
Fiscal Start Quarter	2	% of LOCCS Complete	89.70%
Fiscal year calc	1	% of Total Admin Drawn	63.48%
Need Current Benchmarks			



# Poll Question

- For experience grantees or anyone know the answer, what is the process to correct match documents or HHGMS amounts if the SF-425 form or HHGMS system does not match?
- This is a common issues that arising in grant programs.

# Any Questions or Comments

This Concludes our Session

