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| --- | --- | --- | --- |
| **Guide for Review of ESG Match Requirements** | | | |
| **Name of Recipient:** | | | |
| **Name of Subrecipient(s):** | | | |
| **Grant Number:** | | | |
| **Staff Consulted:** | | | |
| **Name(s) of Reviewer(s)** |  | **Date** |  |

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, or grant agreement). If the requirement is not met, HUD must select “NO” in response to the question and make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding**."

**Instructions:** This Exhibit is designed to assess a recipient’s adherence to the ESG program’s Match requirements and the eligibility of the program’s match expenditures. When completing this Exhibit, the HUD Reviewer must also complete Exhibit 28-8, or Exhibit 34-1 and 34-2, as directed in the instructions to Exhibit 28-8.

**Questions:**

**NOTE**: The following questions pertain to all ESG Program match contributions.

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| If the recipient is a metropolitan city or an urban county, did it make matching contributions to supplement its ESG program in an amount that equals the amount of ESG funds provided by HUD?  [24 CFR 576.201(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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2.

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| If the recipient is a State, did it:   1. make matching contributions to supplement its ESG program in an amount that equals the amount of ESG funds provided by HUD except for the first $100,000 of the fiscal year grant, which is not required to be matched, and 2. transfer the benefit of this exception to its subrecipients that are least able to provide the recipient with matching contributions?   [24 CFR 576.201(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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3.

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| If the recipient counted costs paid by program income toward meeting the recipient’s matching requirements, were those costs eligible ESG costs that supplemented the recipient’s ESG program?  [24 CFR 576.201(f)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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4.

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| a. Did the recipient keep records of the source and use of ESG matching contributions?  b. Did the records indicate:   1. the particular fiscal year grant for which each matching contribution was counted; 2. how the value placed on third-party, noncash contributions was derived; and 3. that volunteer services were supported, to the extent feasible, by the same methods that the organization uses to support the allocation of regular personnel costs?   [24 CFR 576.500(o)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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**NOTE**: The following questions pertain to match contributions made before January 6, 2016.

5.

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| Did all match contributed before January 6, 2016, meet the following requirements:   1. the matching contributions meet all requirements that apply to the ESG funds provided by HUD, except the expenditure limits; 2. the matching contributions were provided after the date that HUD signed the grant agreement; 3. cash contributions were expended within the expenditure deadline and noncash contributions were made within the expenditure deadline; 4. the matching contributions were not used to match a previous or subsequent ESG grant; 5. the matching contributions were not used to satisfy a matching requirement of another federal grant or award; and 6. if the matching contributions included federal funds, their governing statutes do not prohibit them from being used as match for ESG?   [24 CFR 576.201(c)(1)-(5) (as in effect before Jan. 6, 2016); 24 CFR 576.201(b)(2)(i) (as in effect before Jan. 6, 2016)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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6.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Did match contributed before January 6, 2016, consist only of:   1. cash expended for allowable costs (as defined in OMB Circulars A-87 (2 CFR part 225) and A-122 (2 CFR part 230)) of the recipient or subrecipient; 2. the value of any real property, equipment, goods, or services that   (1) were contributed to the recipient’s or subrecipient’s ESG program and  (2) would have been allowable costs if paid for with ESG funds; and/or   1. the purchase value of any donated building?   [24 CFR 576.201(d)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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**NOTE**: The following questions pertain to match contributions made on or after January 6, 2016.

7.

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| Did all match contributed on or after January 6, 2016, including cash and non-cash contributions, meet all of the following criteria:  a. Are verifiable from recipient's or subrecipient’s records;  b. Are not included as contributions for any other Federal award;  c. Are necessary and reasonable for accomplishment of the ESG project or program objectives; and  d. Are allowable under 2 CFR Part 200, Subpart E—Cost Principles?  **NOTE**: ESG matching contributions are not subject to the expenditure limits in §576.100. Also, funds from another Federal program may be counted as match for ESG, unless doing so would violate a specific statutory prohibition or ESG funds are counted as match for that program.  [24 CFR 576.201(b) (as in effect on Jan. 6, 2016); 2 CFR 200.306(b)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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8.

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| If unrecovered indirect costs (i.e., the difference between the amount charged to the HUD award and the amount which could have been charged to the HUD award under the recipient’s approved negotiated indirect cost rate) were included as a matching contribution on or after January 6, 2016, did the recipient receive prior HUD approval of that inclusion?  [24 CFR 576.201(b) (as in effect on Jan. 6, 2016); 2 CFR 200.306(c)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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9.

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| Were non-cash contributions made on or after January 6, 2016, valued in accordance with the requirements at 2 CFR 200.306(d) through (j) and 24 CFR 576.201(c)?  [2 CFR 200.306(d)-(j); 24 CFR 576.201(c) (as in effect on Jan. 6, 2016)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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10.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| If the building was donated by the recipient or its subrecipient, did the recipient ensure that:   1. the value of the match was determined as specified in 2 CFR 200.306(d) and (i)(1); 2. depreciation on the building was not counted and will not be counted as match or charged to any Federal award; and 3. the building was donated for long-term use in the recipient’s ESG program, as evidencedby a recorded deed or use restriction that is effective for at least 10 years after the donation date?   [24 CFR 576.201(c) (as in effect on Jan. 6, 2016); 2 CFR 200.306(d)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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11.

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| If the building was donated by a third party, did the recipient ensure that:   1. The recipient counts as match only the depreciation of the building and fair rental charges for the land for each year the building is used for the recipient's ESG program or, if the building was donated for long-term use in the recipient's ESG program, the fair market value of the capital assets, as specified in 2 CFR 200.306(h)(2), (i), and (j); and 2. If the building was donated for long-term use in the recipient’s ESG program, the donation was evidenced by a recorded deed or use restriction that is effective for at least 10 years after the donation date?   [24 CFR 576.201(c) (as in effect on Jan. 6, 2016)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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