|  |  |  |  |
| --- | --- | --- | --- |
| **Guide for Review of Section 4 Match and Leverage Contributions** | | | |
| **Name of Recipient:** | | | |
| **Name of Subrecipient (if applicable):** | | | |
| **Name of Program(s) Monitored:** | | | |
| **Grant Number(s) Reviewed:** | | | |
| **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, NOFA, or grant agreement). If the requirement is not met, HUD must 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 assist the HUD reviewer in determining the recipient’s compliance with the match and leverage commitments outlined in the awarded application and executed grant agreement and compliance with the requirements as described in 24 CFR Part 84 for grant agreements signed before December 19, 2014 or, in 2 CFR part 200 for grant agreements signed after December 19, 2014. Section 4 recipients are required to provide a 3:1 match for each program year allocation. In addition, recipients make commitments to provide leverage contribution above and beyond the match as outlined in the leverage section of its program year awarded application. One Exhibit is to be completed for each grant under review. Note that, in this Exhibit, the following terms are used interchangeably when referring to RCB grant awardees: program participant, recipient, non-Federal entity, grantee.

This Exhibit is broken into two parts, by questions pertaining to 24 CFR Part 84 (Sections A –C) and questions pertaining to 2 CFR Part 200 (Sections D – F). Each part has three sections: Match Sample; Leverage Sample; and Match and Leverage Contribution Documentation and Reporting.

**For Monitoring Covered by 24 CFR Part 84**

A. MATCH SAMPLE

1.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Provide information on the match contributions in the sampled grant award or grant award work plan(s). If additional rows are needed, please attach an additional sheet.  [NOFA Rating Factor 4; Grant Agreement Match Commitment Section (paragraph number varies by the grant award year); 24 CFR 84.23(h)(5) and 84.23(d)] | | | | |
| **Grant Number**: | | Grant Award: $ | | |
| **Capacity Match: List each source of match separately.** | **Amount Pledged** | | **Verification of Match Funds provided?** | **Final Documented Match** |
| CASH |  | |  |  |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
| IN-KIND |  | |  |  |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
| VOLUNTEERS | CALCULATION FORMULA USED FOR VOLUNTEER VALUE | | |  |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
| **TOTAL MATCH** | $ | |  | $ |

B. LEVERAGE SAMPLE

2.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Provide information on the leverage contributions included in the sampled grant award or grant award work plan(s). If additional rows are needed, please attach an additional sheet.  [NOFA Rating Factor 4; Grant Agreement, Leverage Commitment Section (paragraph number varies by the grant award year)] | | | | | |
| **Grant Number**: | | Capacity Grant: $ | | | |
| **Additional fund sources:** List each source of leverage separately. | **Amount**  **Pledged** | | **Verification of Leverage Funds provided?** | | **Final Documented Leverage** |
| CASH/GOVERNMENT MONIES |  | |  | |  |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
| IN-KIND |  | |  | |  |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
| OTHER |  | | | |  |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
| **TOTAL MATCH** | $ | | |  | $ |

C. MATCH AND LEVERAGE CONTRIBUTION DOCUMENTATION AND REPORTING

3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the grant award funds have been fully expended, does the grantee’s final documented match shown in question 1 above equal or exceed 3 times the Section 4 grant award amount?  [Grant Agreement, Section 4 statute] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

4.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Is the documented match shown in question 1 above consistent with the amount shown in the Annual Report submissions?  [24 CFR 84.51] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

5.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the recipient ensure that public funds were not included in the grant award match contribution?  [NOFA Rating Factor 4; Grant Agreement, Match Commitment Section (paragraph number varies by the grant award year)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

6.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the recipient maintain supporting documentation to verify all match and leverage contributions with a specific program year award?  [24 CFR 84.23, 24 CFR 84.53] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

7.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the recipient ensure that the match and leverage contributions recorded for this award were not included as contributions on any other Federally-assisted project or program?  [24 CFR 84.23(a)(2)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

8.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the participant achieve the leverage commitment stated in its awarded application?  [NOFA; Grant Agreement] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

**For Monitoring Covered by 2 CFR Part 200**

D. MATCH SAMPLE

9.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Provide information on the match contributions included in the sampled grant award or grant award DRGR Action Plan. If additional rows are needed, please attach an additional sheet.  [NOFA Rating Factor 4; Grant Agreement, Match Commitment Section (paragraph number varies by the grant award year)] | | | | |
| **Grant Number**: | | Capacity Grant: $ | | |
| **Capacity Match:** List each source of match separately. | **Amount**  **Pledged** | | **Verification of Match Funds provided?** | **Final Documented Match** |
| CASH |  | |  |  |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
| IN-KIND |  | |  |  |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
| VOLUNTEERS | CALCULATION FORMULA USED FOR VOLUNTEER VALUE | | |  |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
|  | $ | |  | $ |
| **TOTAL MATCH** | $ | |  | $ |

E. LEVERAGE SAMPLE

10.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Provide information on the leverage contributions included in the sampled grant award or grant award DRGR Action Plan. If additional rows are needed, please attach an additional sheet.  [NOFA Rating Factor 4; Grant Agreement, Leverage Commitment Section (paragraph number varies by the grant award year)] | | | | | |
| **Grant Number**: | | Capacity Grant: $ | | | |
| **Additional fund sources:** List each source of leverage separately. | **Amount**  **Pledged** | | **Verification of Leverage Funds provided?** | | **Final Documented Leverage** |
| CASH/GOVERNMENT MONIES |  | |  | |  |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
| IN-KIND |  | |  | |  |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
|  | $ | |  | | $ |
| OTHER |  | | | |  |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
|  | $ | | |  | $ |
| **TOTAL MATCH** | $ | | |  | $ |

F. MATCH AND LEVERAGE CONTRIBUTION DOCUMENTATION AND REPORTING

11.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| If the grant award funds have been fully expended, does the grantee’s final documented match shown in question 9 above equal or exceed 3 times the Section 4 grant award amount?  [Grant Agreement; Section 4 statute] | |  |  | | --- | --- | |  |  | | **Yes** | **No** | |
| **Describe Basis for Conclusion:** | |
|  | |

12.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Is the documented match shown in question 9 above consistent with the amount shown in the Annual Report submissions?  [2 CFR 200.328] | |  |  | | --- | --- | |  |  | | **Yes** | **No** | |
| **Describe Basis for Conclusion:** | |
|  | |

13.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the recipient ensure that private (non-public) funds were used in the grant award match contribution?  [NOFA; Grant Agreement, Match Commitment Section (paragraph number varies by the grant award year)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

14.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the recipient maintain supporting documentation to verify all match and leverage contributions with a specific program year award?  [2 CFR 200.306] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

15.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the recipient ensure that the match and leverage contributions recorded for this award were not included as contributions on any other Federally-assisted project or program?  [2 CFR 200.306] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

16.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the participant achieve the leverage commitment stated in its awarded application?  [NOFA; Grant Agreement, Leverage Commitment Section (paragraph number varies by the grant award year)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |