|  |  |  |  |
| --- | --- | --- | --- |
| **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, **completion of Exhibit 28-8, *Guide for Review of ESG Financial Management and Cost Allowability*, is mandatory**.

**Questions:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

2.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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)(2)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did all matching contributions meet the following requirements:   1. 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. contributions used to match a previous ESG grant were not used to match a subsequent ESG grant; 5. contributions that have been or will be counted as satisfying a matching requirement of another federal grant or award were not counted as satisfying ESG matching requirements; and 6. the statutes governing any of the federal funds the recipient used as matching contributions do not prohibit the use of those funds as match for ESG?   [24 CFR 576.201(c)(1)-(5); 24 CFR 576.201(b)(2)(i); 24 CFR 576.203] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

4.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Were ESG matching requirements met by one or both of the following:   1. cash expended for allowable costs; and/or 2. the value of any real property, equipment, goods, or services contributed to the recipient’s or subrecipient’s ESG program, provided that, if the recipient or subrecipient had to pay for them with grant funds, the costs would have been allowable; or the purchase value of any donated building?   [24 CFR 576.201(d)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

5.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the recipient count costs paid by program income toward meeting the recipient’s matching requirements, provided that the costs were eligible ESG costs that supplemented the recipient’s ESG program?  [24 CFR 576.201(f); 24 CFR 576.500(u)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

6.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. Did the recipient keep records of the source and use of contributions made to satisfy the matching requirement?  b. Did the records indicate:   1. the particular fiscal year grant for which each matching contribution is counted; 2. how the value placed on third-party, noncash contributions was derived; and 3. to the extent feasible, that volunteer services were supported by the same methods that the organization uses to support the allocation of regular personnel costs?   [24 CFR 576.500(o); 24 CFR 576.201(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |