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| --- | --- | --- | --- |
| **Guide for Review of CoC Match Requirements** | | | |
| **Name of Recipient:** | | | |
| **Name of Subrecipient(s):** | | | |
| **Grant Number:** | | | |
| **Project Name:** | | | |
| **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 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 and its subrecipient’s adherence to the Continuum of Care (CoC) program’s Match requirements and the eligibility of the program’s match expenditures. When completing this Exhibit, completion of Exhibit 29-12, *Guide for Review of CoC Financial Management and Cost Allowability*, is **mandatory**. The basis for the requirements in this Exhibit is the CoC Interim Rule, as well as specific citations identified in the Uniform Administrative Requirements (24 CFR Part 84 for nonprofits and 85 for states or local governments) and 2 CFR 225 (OMB Circular A-87) and 2 CFR Part 230 (OMB Circular A-122) for grants beginning prior to 12/26/14.

**Questions:**

1.

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| If recipient/subrecipient(s) are contributing match to the project, do records confirm that the match contributions were equal to the match documented in the memorandum of understanding (MOU)?  NOTE:The recipient or subrecipient must match all grant funds, except for leasing funds, with no less than 25 percent of funds or in-kind contributions from other sources. For CoC geographic areas in which there is more than one recipient, the 25 percent match must be provided on a grant-by-grant basis. Recipients that are Unified Funding Agencies (UFAs) or are the sole recipient for their Continuum, may provide match on a Continuum-wide basis. Cash match must be used for the costs of activities that are eligible under subpart D, except that High Performing Communities (HPCs) may use such match for the costs of activities that are eligible under 24 CFR 578.71.  [42 U.S.C. 11386, Section 430; 24 CFR 578.73(a); 24 CFR 578.103(a)(10)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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2.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Were match contributions allowable activities (e.g., non-CoC Program contributions to an eligible project(s) made in an eligible form – cash or in-kind)?  NOTE: Program income is not an eligible match in the CoC Program.  [24 CFR 578.73(a) and (b); 24 CFR 578.103(a)(10); 24 CFR Part 84.23; 24 CFR Part 85.24; 24 CFR 578.97(b)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Were match contributions from both the recipient and its subrecipients eligible for CoC Program costs (e.g., cash or in-kind contributions for costs of activities that were eligible under Subpart D of the CoC Program interim rule, except that High Performing Communities (HPCs) may use match for the costs of activities eligible under 24 CFR 578.71)?  [Sec. 430 of the McKinney-Vento Act; 24 CFR 578.73(a); 24 CFR 578.73(c)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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4.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Do records confirm that the value of each matching contribution was calculated properly?  [24 CFR Part 84.23; 24 CFR Part 85.24; 24 CFR 578.73(b); 24 CFR 578.73(c); 24 CFR 578.103(a)(10)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

5.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Has the recipient or its subrecipients documented the eligibility and value of the cash and in-kind match contributions for the operating year(s) reviewed (e.g., all eligible confirmation letters for cash contributions, real property, goods, equipment, volunteer services, and memorandums of understanding (MOUs) for third-party services were executed prior to grant agreement execution)?  [24 CFR Part 84.23; 24 CFR Part 85.24; 24 CFR 578.73(b); 24 CFR 578.73(c)(3); 24 CFR 578.103(a)(10)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

6.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Do records confirm that the value of any real property, equipment, goods, or services contributed to the project as match, would have been eligible?  [24 CFR 578.73(c)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |