



Emergency Solutions Grant Program Match Certification

PROGRAM TYPE (check all that apply):

Emergency Shelter Rapid Re-Housing CMIS Administration

TOTAL GRANT AWARD: _____

Match Documentation

Match Source	Match Amount	Documentation Description

Note: Copy of the supporting documentation for each Match Source listed above must be attached.

The undersigned individuals do, by their respective oaths, solemnly swear and affirm as follows:

- That the Staff Member completing this Match Certification has verified the eligibility of the match item(s) to which this certification relates;
- That the Staff Member has reviewed the Federal Guidelines regarding the match requirement listed in HUD ESG Interim Rule 576.201;
- That the Staff Member has verified that the funds used to Match the ESG Program are not being used to match any other current or previous ESG grant;
- That the Staff Member has collected valid documentation of Match for which this certification relates; and,
- That the Executive Director has reviewed the Match documentation to which this Match Certification relates, and has verified that all the representations made by the Staff Member in this Match Certification are true and correct.

The undersigned individuals affirm, by penalty of perjury, that all the statements made herein are true and correct.

Staff Signature _____

Date _____

Staff Print Name _____

Executive Director Signature _____

Date _____

Executive Director Print Name _____

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)

24 CFR 576 Subpart C Section 576.201 MATCHING REQUIREMENT

AGENCY: Office of the Assistant Secretary for Community Planning and Development, HUD.

§ 576.201 Matching requirement.

(a) Required amount of matching contributions.

(1) Except as provided under paragraphs (a)(2) and (a)(3) of this section, the recipient must make matching contributions to supplement the recipient's ESG program in an amount that equals the amount of ESG funds provided by HUD.

(2) If the recipient is a State, the first \$100,000 of the fiscal year grant is not required to be matched. However, the recipient must transfer the benefit of this exception to its subrecipients that are least capable of providing the recipient with matching contributions.

(3) This matching requirement does not apply if the recipient is a territory.

(b) Eligible sources of matching contributions.

(1) Subject to the requirement for States under paragraph (a)(2) of this section, the recipient may require its subrecipients to make matching contributions consistent with this section to help meet the recipient's matching requirement.

(2) Matching contributions may be obtained from any source, including any Federal source other than the ESG program, as well as state, local, and private sources. However, the following requirements apply to matching contributions from a Federal source of funds:

(i) The recipient must ensure the laws governing any funds to be used as matching contributions do not prohibit those funds from being used to match Emergency Solutions Grant (ESG) funds.

(ii) If ESG funds are used to satisfy the matching requirements of another Federal program, then funding from that program may not be used to satisfy the matching requirements under this section.

(c) Recognition of matching contributions.

(1) In order to meet the matching requirement, the matching contributions must meet all requirements that apply to the ESG funds provided by HUD, except for the expenditure limits in § 576.100.

(2) The matching contributions must be provided after the date that HUD signs the grant agreement.

(3) To count toward the required match for the recipient's fiscal year grant, cash contributions must be expended within the expenditure deadline in § 576.203, and noncash contributions must be made within the expenditure deadline in § 576.203.

(4) Contributions used to match a previous ESG grant may not be 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 may not count as satisfying the matching requirement of this section.

(d) Eligible types of matching contributions. The matching requirement may be met by one or both of the following:

(1) **Cash contributions.** 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) **Noncash contributions.** 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. Noncash contributions may also include the purchase value of any donated building.

(e) Calculating the amount of noncash contributions.

(1) To determine the value of any donated material or building, or of any lease, the recipient must use a method reasonably calculated to establish the fair market value.

(2) Services provided by individuals must be valued at rates consistent with those ordinarily paid for similar work in the recipient's or subrecipient's organization. If the recipient or subrecipient does not have employees performing similar work, the rates must be consistent with those ordinarily paid by other employers for similar work in the same labor market.

(3) Some noncash contributions are real property, equipment, goods, or services that, if the recipient or subrecipient had to pay for them with grant funds, the payments would have been indirect costs. Matching credit for these contributions must be given only if the recipient or subrecipient has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of those contributions.

(f) **Costs paid by program income.** Costs paid by program income shall count toward meeting the recipient's matching requirements, provided the costs are eligible ESG costs that supplement the recipient's ESG program.