

Match Instruction Template

Match is the amount above and beyond what the CoC or Challenge, grant reimburses.

MATCH amounts can be put in the same letter and may be one or both of the following:

1. **Cash** = funds directly received by Sponsor/Subrecipient - grant, donations/fundraising, etc.
2. **In-Kind** = services or donations provided by other entities (FL Medicaid); needs documentation of MOU.

MATCH = 25% is the required *minimum threshold* that must be used to support all CoC and Challenge subcontracts; the Match amount must pay for an eligible service (see examples below); and the Match must be tracked, documented, and reported on a quarterly basis.

What Counts as Match

Match must be used for eligible program costs from either public or private funds. Funds may not be used as match for any other program. Cash or in-kind-fairly evaluated.

WHAT IS NOT MATCH?

- Cash or any in-kind contributions used as match for another grant/otherwise obligated.
- Cash or any in-kind statutorily prohibited as match.
- Savings or benefits that belong to program participants, not the recipient/subrecipient.

What must be included in the In-Kind Match MOU?

- The MOU must establish the unconditional commitment, except for selection to receive a grant, by the third party to provide the services and must include:
- Should be on the agency letterhead of third-party;
- Name of the program and agency receiving services;
- Name of the third-party providing services;
- Date resources will be available; time frame of services;
- Specific service to be provided;
- Profession of the persons providing the service; and
- Hourly cost of the service to be provided.

What are Match Record-Keeping Requirements?

The subrecipient must keep records of the source and use of match. Records must indicate the grant and fiscal year for which each matching contribution is counted. Records must show how the value placed on third-party in-kind match was derived. Volunteer services must be allocated using the same methods used for regular personnel costs.