**Match vs. Leverage**

* Match is the minimum required cash/in-kind contributions for a project (25%)
* Leverage is contributions in excess of the match amount and is collected to increase the application score by showing the level of support for the project
  + Leverage can be used on costs that are not allowable under the CoC Program

**Match / Leveraging Requirements**

* Programs are required to provide a 25% match for all CoC program funding, except for leasing funds
  + Leasing Funds - Cost of leasing structures or individual units to provide housing or supportive services, but may not be used to lease units or structures owned by the recipient, subrecipient, or any related organization
* Match doesn’t have to be on a line-item basis, can be per grant basis
* Can only be used on Eligible Costs
  + Eligible Costs: All costs included in the Interim Rule (CoC Eligible Cost) vs.
  + Approved Costs: The costs that are included in a project’s HUD-approved budget (which might include ineligible CoC costs, but still allowed by program)
* Becomes part of the HUD-approved budget
* Must be able to document all costs
* Can be in the form of cash or in-kind contributions
* Eligible Sources
  + Private, state or local funds (e.g. private foundations, local general funds, donations, etc.)
  + Federal funds, so long as the Federal program does not prohibit it be used as match
* Ineligible Sources
  + Program income (e.g. rent and occupancy charges)
  + Cash or in-kind contributions used as match for another grant
  + Program participant savings
  + CoC funds In-Kind Match
* Eligible: In-kind support services
  + Value the services at the rate paid/market value for those services in the geographic area
* Both must be documented
* Documentation of In-Kind Match must be by MOU
  + On agency letterhead, signed and dated by an authorized representative and include: Value of donated goods/services to be provided, specific date the goods will be made available, the grant year to which match will be contributed, and time period during which donation will be available