

# Appendix A

## CDBG MATRIX CODES

Release Date:  
March 2019

### MATRIX CODE DEFINITIONS

Matrix codes are used to indicate—but do not establish—activity eligibility. An activity must be eligible in accordance with the regulations at 24 CFR 570.201 – 570.207 for Entitlements, 570.703 – 570.705 for the Section 108 loan guarantee program, and with Section 105(a) of the HCDA [42 USC 5305] and 24 CFR 570.482 for States. Grantees need to refer to the regulations to determine an activity’s eligibility; the codes defined below are used in IDIS On-Line chiefly to categorize activities for reporting purposes.

#### INDEX

Code	Title	Page
01	Acquisition of Real Property .....	1
02	Disposition of Real Property .....	1
03A	Senior Center .....	2
03B	Facilities for Persons with Disabilities .....	2
03C	Homeless Facilities (not operating costs) .....	2
03D	Youth Centers .....	3
03E	Neighborhood Facilities .....	3
03F	Parks, Recreational Facilities .....	3
03G	Parking Facilities .....	3
03H	Solid Waste Disposal Improvements .....	3
03I	Flood Drainage Improvements .....	3
03J	Water/Sewer Improvements .....	3
03K	Street Improvements .....	4
03L	Sidewalks .....	4
03M	Child Care Centers .....	4
03N	Tree Planting .....	4
03O	Fire Stations/Equipment .....	4
03P	Health Facilities .....	4
03Q	Abused and Neglected Children Facilities .....	4
03R	Asbestos Removal .....	4
03S	Facilities for AIDS Patients (not operating costs) .....	4
03T	Homeless/AIDS Patients Programs (subject to 15% public service cap) .....	6
03Z	Other Public Improvements Not Listed in 03A-03S .....	5
04	Clearance and Demolition .....	1
04A	Cleanup of Contaminated Sites .....	1
05A	Senior Services .....	6
05B	Services for Persons with Disabilities .....	6
05C	Legal Services .....	6
05D	Youth Services .....	6
05E	Transportation Services .....	6
05F	Substance Abuse Services .....	7
05G	Services for Victims of Domestic Violence, Dating Violence, Sexual Assault, or Stalking .....	7
05H	Employment Training .....	7
05I	Crime Awareness .....	7
05J	Fair Housing Activities (subject to Public Services cap) .....	7
05K	Tenant/Landlord Counseling .....	7
05L	Child Care Services .....	7
05M	Health Services .....	7
05N	Abused and Neglected Children Services.....	7
05O	Mental Health Services .....	8
05P	Screening for Lead Based Paint/Lead Hazards .....	8

05Q	Subsistence Payments .....	8
05R	Homebuyer Downpayment Assistance - Excluding Housing Counseling, under 24 CFR 5.100 .....	8
05S	Rental Housing Subsidies .....	8
05T	Security Deposits .....	8
05U	Housing Counseling Only, under 24 CFR 5.100 .....	9
05V	Neighborhood Cleanups .....	9
05W	Food Banks .....	9
05X	Housing Information and Referral Services.....	9
05Y	Housing Counseling, under 24 CFR 5.100 Supporting Homebuyer Downpayment Assistance (05R) .....	9
05Z	Other Public Services Not Listed in 03T and 05A-05Y .....	9
06	Interim Assistance .....	5
07	Urban Renewal Completion .....	18
08	Relocation .....	1
09	Rental Income Loss .....	10
11	Privately Owned Utilities .....	6
12	Construction of Housing .....	10
13A	Housing Counseling, under 24 CFR 5.100, for Homeownership Assistance (13B).....	10
13B	Homeownership Assistance – excluding Housing Counseling under 24 CFR 5.100 .....	11
14A	Rehabilitation; Single-Unit Residential .....	11
14B	Rehabilitation: Multi-Unit Residential .....	12
14C	Public Housing Modernization .....	12
14D	Rehabilitation: Other Publicly Owned Residential Buildings .....	12
14E	Rehabilitation: Publicly or Privately Owned Commercial/Industrial .....	14
14F	Energy Efficiency Improvements .....	12
14G	Acquisition for Rehabilitation .....	12
14H	Rehabilitation Administration .....	12
14I	Lead-Based Paint Abatement .....	13
14J	Housing Services, excluding Housing Counseling, under 24 CFR 5.100 .....	13
14K	Housing Counseling, under 24 CFR 5.100, Supporting HOME Program Assistance Housing Activities .....	13
14L	Housing Counseling, under 24 CFR 5.100, in Conjunction with CDBG Assisted Housing Rehab .....	13
15	Code Enforcement .....	13
16A	Residential Historic Preservation .....	13
16B	Non-Residential Historic Preservation .....	5
17A	Commercial/Industrial: Acquisition/Disposition .....	14
17B	Commercial/Industrial: Infrastructure Development .....	14
17C	Commercial/Industrial: Building Acquisition, Construction, Rehabilitation.....	14
17D	Commercial/Industrial: Other Improvements .....	14
18A	Economic Development: Direct Financial Assistance to For-Profit Business.....	15
18B	Economic Development: Technical Assistance .....	15
18C	Economic Development: Micro-Enterprise Assistance .....	15
19C	Nonprofit Capacity Building .....	18
19E	Operation and Repair of Foreclosed Property .....	13
19F	Planned Repayments of Section 108 Loans .....	17
19G	Unplanned Repayments of Section 108 Loans .....	17
19H	State CDBG Technical Assistance to Grantees .....	18
20	Planning .....	16
20A	State Planning-Only Activities .....	16
21A	General Program Administration .....	16
21B	Indirect Costs .....	16
21C	Public Information .....	16
21D	Fair Housing Activities (subject to admin cap) .....	16
21E	Submission of Applications for Federal Programs .....	16

21H	CDBG Funding of HOME Admin .....	17
21I	CDBG Funding of HOME CHDO Operating Expenses .....	17
21J	State Program Administration .....	17
23	Tornado Shelters Serving Private Mobile Home Parks .....	5
24A	Payment of Interest on Section 108 Loans .....	17
24B	Payment of Costs of Section 108 Financing .....	17
24C	Debt Service Reserve .....	17

Code	Definition with Entitlement, State, or Section 108 loan Guarantee citations
<b>Acquisition and Disposition</b>	
<b>01</b>	<p><b>Acquisition of Real Property</b> 24 CFR 570.201(e) or 42 USC 5305(a)(1)  Acquisition of real property that will be developed for a public purpose. Use code 01 if CDBG funds will be used ONLY for the acquisition of property. This code is frequently used for the acquisition of property on which a public facility, public improvement or housing will be constructed using other funds.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> <li>• <i>When a grantee acquires and constructs or rehabilitates a public facility with CDBG funds, assign the appropriate 03* matrix code, instead of 01.</i></li> <li>• <i>When a grantee combines acquisition with relocation or disposition in a single activity, that activity can be coded as Acquisition 01.</i></li> <li>• <i>When a grantee acquires and rehabilitates housing with CDBG funds for residential purposes, use code 14G.</i></li> <li>• <i>When a grantee or subrecipient acquires land, clears structures, or packages land for the purpose of creating an industrial park or encouraging commercial/industrial redevelopment, use matrix code 17A.</i></li> </ul>
<b>02</b>	<p><b>Disposition of Real Property</b> 24 CFR 570.201(b) or 42 USC 5305(a)(7)  Costs related to the sale, lease, or donation of real property acquired with CDBG funds or under urban renewal. Eligible costs would include the costs incidental to disposing of the property, such as preparation of legal documents, fees paid for surveys, transfer taxes, and other costs involved in the transfer of ownership of the CDBG-assisted property. The costs can also include the costs of temporarily maintaining property pending disposition, for example, boarding property up, mowing grass, security. However, the temporary maintenance costs are eligible only for properties initially acquired with CDBG funds.</p>
<b>04</b>	<p><b>Clearance and Demolition</b> 24 CFR 570.201(d) or 42 USC 5305(a)(4)  Clearance or demolition of buildings/improvements, or the movement of buildings to other sites.</p>
<b>04A</b>	<p><b>Cleanup of Contaminated Sites</b> 24 CFR 570.201(d) or 24 CFR 570.482(c)(3) [Public Law 105-276]  Activities undertaken primarily to clean toxic/environmental waste or contamination from a site.</p>
<b>08</b>	<p><b>Relocation</b> 24 CFR 570.201(i) or 42 USC 5305(a)(11)  Relocation payments and other assistance for permanently or temporarily displaced individuals, families, businesses, non-profit organizations, and farms.</p>

## Public Facilities and Improvements

Use matrix codes in this section when the CDBG funds are used by the grantee or other public or private non-profit entities for public facilities and improvements.

### Note:

- Grantees may only have one public facility in an activity. Grantees must set up a separate activity for each public facility. When two or more related activities are funded with CDBG, the grantee needs to set up a separate activity for each facility or improvement.
- When a facility is used only by a specific client group, the activity should be assigned the matrix code specific to that group, not the type of facility. For instance, assign 03Q to a health facility for abused and neglected children, not 03P.
- If CDBG funds are only used to acquire property for a public facility, use matrix code 01. If the grantee uses CDBG funds to pay for the acquisition and construction, or rehabilitation of a public facility or improvement, use the appropriate 03\* matrix code.
- For commercial and industrial improvements undertaken by a grantee or a subrecipient for economic development purposes, use matrix code 17A, 17B, 17C, or 17D.

<b>03A</b>	<b>Senior Centers</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2) Acquisition, construction, or rehabilitation of facilities (except permanent housing) for seniors. 03A may be used for a facility serving both the elderly and persons with disabilities, provided it is not intended primarily to serve persons with disabilities. If it is, use 03B instead.  <i>Note: For the construction of permanent housing for the elderly, use code 12; for the rehabilitation of such housing, use the appropriate 14* code.</i>
<b>03B</b>	<b>Facilities for Persons with Disabilities</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2) Acquisition, construction, or rehabilitation of centers, group homes, and other facilities (except permanent housing) for persons with disabilities. 03B may be used for a facility serving both persons with disabilities and the elderly, provided it is not intended primarily to serve the elderly. If it is, use 03A instead.  <i>Note: For the construction of permanent housing for the persons with disabilities, use code 12; for the rehabilitation of such housing, use the appropriate 14* code.</i>
<b>03C</b>	<b>Homeless Facilities (not operating costs)</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2) Acquisition, construction, conversion of buildings, or rehabilitation of temporary shelters and transitional housing for the homeless, including victims of domestic violence, dating violence, sexual assault or stalking, disaster victims, runaway children, drug offenders, and parolees.  <i>Note: For the construction of permanent housing for the homeless, use code 12; for the rehabilitation of such housing, use the appropriate 14* code; for facilities for abused and neglected children, use 03Q.</i>

<b>03D</b>	<p><b>Youth Centers</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2)  Acquisition, construction, or rehabilitation of facilities intended primarily for young people age 13 to 19. These include playground and recreational facilities that are part of a youth center.  For the acquisition, construction or rehabilitation of facilities intended primarily for children age 12 and under, use 03M; for facilities for abused and neglected children, use 03Q.</p>
<b>03E</b>	<p><b>Neighborhood Facilities</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2)  Acquisition, construction, or rehabilitation of facilities that are principally designed to serve a neighborhood and that will be used for social services or for multiple purposes (including recreation). Such facilities may include libraries and community centers.</p>
<b>03F</b>	<p><b>Parks, Recreational Facilities</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2)  Development of open space areas or facilities intended primarily for recreational use.</p>
<b>03G</b>	<p><b>Parking Facilities</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2)  Acquisition, construction, or rehabilitation of parking lots and parking garages. Use 03G if rehabilitation of a public facility or street improvement is a small part of an activity to improve a parking facility. However, if parking improvements are only a small part of a larger street improvement activity, use 03K.</p>
<b>03H</b>	<p><b>Solid Waste Disposal Improvements</b> 24 CFR 570.201(c) or 42 USC 5205(a)(2)  Acquisition, construction or rehabilitation of solid waste disposal facilities. The eligible costs can also include equipment, such as bulldozers, used exclusively at the facility.</p>
<b>03I</b>	<p><b>Flood Drainage Improvements</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2)  Acquisition, construction, or rehabilitation of flood drainage facilities, such as retention ponds, catch basins, streambank erosion controls, channelization of streambeds, or dams. 03I can also be used for "Green Infrastructure" improvements to manage stormwater. However, if stormwater management improvements are integral to some other activity like a park or a street project, it should be included in that matrix code (03F for parks, 03K for streets) rather than 03I.</p> <p><i>Note: Do not use 03I for construction/rehabilitation of storm sewers, street drains, or storm drains. Use 03J for storm sewers and 03K for street and storm drains.</i></p>
<b>03J</b>	<p><b>Water/Sewer Improvements</b> 24 CFR 570.201(c) or 42 USC 5305(a)(2)  Installation or replacement of water lines, sanitary sewers, storm sewers, and fire hydrants. Costs of street repairs (usually repaving) made necessary by water/sewer improvement activities are included under 03J.</p> <p>For water/sewer improvements that are part of:</p> <ul style="list-style-type: none"> <li>• More extensive street improvements, use 03K. For example, an activity that involves paving six blocks of Main Street and installing 100 feet of new water lines in one of those blocks.</li> <li>• A housing rehabilitation activity such as water/sewer hookups (lines from a house to the street), use the appropriate 14* housing rehabilitation matrix code.</li> </ul>

<b>03K</b>	<b>Street Improvements</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Installation or repair of streets, street drains, storm drains, curbs and gutters, tunnels, bridges, and traffic lights/signs. Also use 03K: <ul style="list-style-type: none"> <li>• For improvements that include landscaping, street lighting, and/or street signs (commonly referred to as "streetscaping").</li> <li>• If sidewalk improvements (see code 03L) are part of more extensive street improvements.</li> </ul>
<b>03L</b>	<b>Sidewalks</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Improvements to sidewalks. Also use 03L for sidewalk improvements that include the installation of trash receptacles, lighting, benches, and trees.
<b>03M</b>	<b>Child Care Centers</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Acquisition, construction, or rehabilitation of facilities intended primarily for children age 12 and under. Examples are daycare centers and Head Start preschool centers. For the construction or rehabilitation of facilities for abused and neglected children, use 03Q; for the construction or rehabilitation of facilities for teenagers, use 03D
<b>03N</b>	<b>Tree Planting</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Activities limited to tree planting (sometimes referred to as "beautification"). For streetscape activities that include tree planting, use 03K; for sidewalk improvement activities that include tree planting, use 03L.
<b>03O</b>	<b>Fire Stations/Equipment</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Acquisition, construction, or rehabilitation of fire stations and/or the purchase of fire trucks and emergency rescue equipment.
<b>03P</b>	<b>Health Facilities</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Acquisition, construction, or rehabilitation of physical or mental health facilities. Examples of such facilities include neighborhood clinics, hospitals, nursing homes, and convalescent homes. Health facilities for a specific client group should use the matrix code for that client group. For example, use 03Q for the construction or rehabilitation of health facilities for abused and neglected children.
<b>03Q</b>	<b>Facilities for Abused and Neglected Children</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Acquisition, construction, or rehabilitation of daycare centers, treatment facilities, or temporary housing for abused and neglected children.
<b>03R</b>	<b>Asbestos Removal</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Rehabilitation of any public facility undertaken primarily to remove asbestos.
<b>03S</b>	<b>Facilities for AIDS Patients (not operating costs)</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i> Acquisition, construction, or rehabilitation of facilities for the treatment or temporary housing of people who are HIV positive or who have AIDS. For the construction or rehabilitation of facilities for AIDS education and prevention, use 03P.

<b>03Z</b>	<p><b>Other Public Improvements Not Listed in 03A-03T</b> <i>24 CFR 570.201(c) or 42 USC 5305(a)(2)</i></p> <p>This matrix code replaces matrix code 03. Only use this code when an activity does not fall under a more specific 03A – 03S matrix code. Check the following before using this matrix code:</p> <ul style="list-style-type: none"> <li>• Grantees may only have one public facility in an activity. Grantees must set up a separate activity for each public facility. When two or more related facilities are funded by CDBG, the grantee needs to set up a separate activity for each facility or improvement.</li> <li>• 03Z can be used for seawalls, bus shelters, retaining walls, and wind turbines.</li> <li>• 03Z can be used for activities that assist persons with disabilities by removing architectural barriers from or providing ADA improvements to government buildings (activities that otherwise would not be eligible for CDBG funding).</li> </ul>
<b>06</b>	<p><b>Interim Assistance</b> <i>24 CFR 570.201(f) or 42 USC 5305(a)(4)</i></p> <p>Only for activities undertaken either to:</p> <ul style="list-style-type: none"> <li>• Make limited improvements (e.g., repair of streets, sidewalks, or public buildings) intended solely to arrest further deterioration of physically deteriorated areas prior to making permanent improvements.</li> <li>• Alleviate emergency conditions threatening public health and safety, such as removal of tree limbs or other debris after a major storm.</li> </ul>
<b>11</b>	<p><b>Privately Owned Utilities</b> <i>24 CFR 570.201(l) or 42 USC 5305(a)(14)</i></p> <p>Acquisition, reconstruction, rehabilitation, or installation of distribution lines and facilities of regulated, privately owned utilities. This includes placing new or existing distribution lines/facilities underground.</p>
<b>16B</b>	<p><b>Non-Residential Historic Preservation</b> <i>24 CFR 570.202(d)</i></p> <p>Rehabilitation of historic buildings for non-residential use. Examples include the renovation of an historic building for use as a neighborhood facility, as a museum, or by an historic preservation society.</p>
<b>23</b>	<p><b>Tornado Shelters Serving Private Mobile Home Parks</b> <i>42 USC 5305(a)(25)</i></p> <p>Construction or improvement of tornado-safe shelters for residents of manufactured housing parks and the provision of assistance (including loans and grants) to nonprofit and for-profit entities to do so, in accordance with Section 42 USC 5305(a)(24).</p>



## Public Services

Use matrix codes in this section for CDBG assisted public services activities.

- It is important to distinguish a service from construction or rehabilitation of a facility where a service is being provided. For example, the construction or rehabilitation of a senior center is coded as 03A, but the funding of services provided at a facility for senior citizens is coded as 05A.
- Rental of a facility for a service is considered a part of delivery of service and should be treated as a public service.
- Operation and maintenance may be paid with CDBG funds only for the portion of the building where a public service is being carried out.
- If the activity is restricted to one client group, use the matrix code for that group. For example, use 05A for senior services.

<b>03T</b>	<b>Homeless/AIDS Patients Programs</b> <i>24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)</i> Costs associated with the operation of programs for the homeless or for AIDS patients, such as staff costs, utilities, maintenance, and insurance. Because payment of operating costs for these programs is a public service under CDBG, all CDBG expenditures for 03T activities are included in the calculation of the Public Services cap.
<b>05A</b>	<b>Senior Services</b> <i>24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)</i> Services for the elderly. 05A may be used for an activity that serves both the elderly and persons with disabilities provided it is intended primarily to serve elderly. If the activity is intended primarily to serve persons with disabilities, use 05B instead.
<b>05B</b>	<b>Services for Persons with Disabilities</b> <i>24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)</i> Services for the persons with disabilities, regardless of age. If the activity is intended primarily for elderly persons, use 05A instead.
<b>05C</b>	<b>Legal Services</b> <i>24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)</i> Services providing legal aid to low- and moderate-income (LMI) persons. If the legal service is only provided for the settlement of tenant/landlord disputes, use 05K.
<b>05D</b>	<b>Youth Services</b> <i>24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)</i> Services for young people age 13 to 19. For example, recreational services limited to teenagers and teen counseling programs. 05D can also be used for counseling programs that target teens but include counseling for the family as well. For services for children age 12 and under, use 05L; for services for abused and neglected children, use 05N.
<b>05E</b>	<b>Transportation Services</b> <i>24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)</i> General transportation services. Transportation services for a specific client group should use the matrix code for that client group. For example, use 05A for transportation services for the elderly.

<b>05F</b>	<b>Substance Abuse Services</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Substance abuse recovery programs and substance abuse prevention/education activities. If the services are provided for a specific client group, the matrix code for that client group may be used instead. For example, substance abuse services that target teenagers may be coded either 05D or 05F.
<b>05G</b>	<b>Services for victims of domestic violence, dating violence, sexual assault or stalking</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Services for victims of domestic violence, dating violence, sexual assault or stalking. For services limited to abused and neglected children, use 05N.
<b>05H</b>	<b>Employment Training</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Assistance to increase self-sufficiency, including literacy, independent living skills, resume writing, job coaching, "how to get and keep a job" training, or training students in a particular field on skill when there is no tie to a specific position or business. For activities providing training for specific permanent jobs with specific businesses, use 18A.
<b>05I</b>	<b>Crime Awareness/Prevention</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Promotion of crime awareness and prevention, including crime prevention education programs, community-oriented policing programs above and beyond normal staffing levels, installation of security cameras, and paying for security guards.
<b>05J</b>	<b>Fair Housing Activities (subject to Public Services cap)</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Fair housing services (e.g. counseling on housing discrimination) as public services. The activity needs to meet a national objective. For fair housing services activities carried out as part of general program administration (and thus not required to meet a national objective), use 21D.
<b>05K</b>	<b>Tenant/Landlord Counseling</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Counseling to help prevent or settle disputes between tenants and landlords.
<b>05L</b>	<b>Child Care Services</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Services that will benefit children (generally under age 13), including parenting skills classes. For services exclusively for abused and neglected children, use 05N.
<b>05M</b>	<b>Health Services</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Services addressing the physical health needs of residents of the community. For mental health services, use 05O.
<b>05N</b>	<b>Services for Abused and Neglected Children</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2) Daycare and other services exclusively for abused and neglected children.

<b>05O</b>	<p><b>Mental Health Services</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Services addressing the mental health needs of residents of the community.</p>
<b>05P</b>	<p><b>Screening for Lead Poisoning</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Activities undertaken primarily to provide screening for lead poisoning.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> <li>• Use 05P to test people for possible lead poisoning.</li> <li>• Use 14I to test buildings/properties for presence of lead contamination.</li> </ul>
<b>05Q</b>	<p><b>Subsistence Payments</b> 24 CFR 570.207(b)(4) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  One-time or short-term (no more than three months) emergency payments on behalf of individuals or families, generally for the purpose of preventing homelessness. Examples include utility payments to prevent cutoff of service, and rent/mortgage payments to prevent eviction.</p>
<b>05R</b>	<p><b>Homebuyer Downpayment Assistance - Excluding Housing Counseling under 24 CFR 5.100</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Homebuyer downpayment assistance provided as a PUBLIC SERVICE. If housing counseling (under 24 CFR 5.100) is provided to in conjunction with downpayment assistance, report housing counseling separately under matrix code 05Y. If referral services, homeownership education programs, or general budget/financial counseling are provided to homebuyers in conjunction with downpayment assistance as part of a package, then the services are considered activity delivery costs as a part of an 05R activity.</p> <ul style="list-style-type: none"> <li>• It is subject to the public service cap, unless the assistance is provided by a CBDO in an NRSA or by a 105(a)(15) entity.</li> <li>• Only report the number of households that received downpayment assistance as accomplishments for 05R.</li> <li>• For more extensive types of homeownership assistance provided under authority of the National Affordable Housing Act, use code 13B.</li> </ul>
<b>05S</b>	<p><b>Rental Housing Subsidies</b> 24 CFR 570.204 or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Tenant subsidies exclusively for rental payments for more than three months. Activities providing this form of assistance must be carried out by CBDOs or 105(a)(15) entities.</p>
<b>05T</b>	<p><b>Security Deposits</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Tenant subsidies exclusively for payment of security deposits.</p>

<b>05U</b>	<p><b>Housing Counseling only, under 24 CFR 5.100</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Housing counseling, under 24 CFR 5.100, for renters, homeowners, and/or potential new homebuyers that is provided as an independent public service (i.e., not as part of another eligible housing activity).</p>
<b>05V</b>	<p><b>Neighborhood Cleanups</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  One-time or short-term efforts to remove trash and debris from neighborhoods. Examples of legitimate uses of this code include neighborhood cleanup campaigns and graffiti removal.</p>
<b>05W</b>	<p><b>Food Banks</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Costs associated with the operation of food banks, community kitchens, and food pantries, such as staff costs, supplies, utilities, maintenance, and insurance.</p>
<b>05X</b>	<p><b>Housing Information and Referral Services</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  An activity that provides housing information, education, and referral services, or general budget/financial counseling that does not meet the 24 CFR 5.100 definition of Housing Counseling.</p>
<b>05Y</b>	<p><b>Housing Counseling under 24 CFR 5.100 Supporting Homebuyer Downpayment Assistance (05R)</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  Housing Counseling, under 24 CFR 5.100, that is provided to in conjunction with homebuyer downpayment assistance (05R) as a public service.</p>
<b>05Z</b>	<p><b>Other Public Services Not Listed in 03T and 05A-05Y</b> 24 CFR 570.201(e) or 42 USC 5305(a)(8) + 24 CFR 570.482(c)(2)  This matrix code replaced matrix code 05. Only use this matrix code when an activity does not fall under a more specific 05A-05Y code.  An example of a legitimate use of this code is when the CDBG funds are provided to a non-profit organization that provides multiple types of social services for operating costs. In another example, when a public service activity that does not have a more specific matrix code, provides services to multiple groups of clients such as seniors, persons with disabilities, and homeless persons. For instance, for a "meals on wheels" program for seniors and persons with disabilities, use 05Z. If this program had only been available to seniors, the correct matrix code would have been 05A.</p>

## Housing

Housing includes new construction and rehabilitation.

- Reconstruction of housing is eligible as is rehabilitation. Replacement of stick-built residential structures with manufactured housing units, or vice versa, is eligible as reconstruction of housing.
- Manufactured housing may be rehabilitated if it is considered part of the community's permanent housing stock.
- Wiring multifamily properties for broadband internet service, as part of substantial rehabilitation as defined in 24 CFR 5.100, should be treated as a cost of the rehabilitation, not broken out separately.
- Conversion of non-residential structures to housing is eligible as rehabilitation (esp. significant for 14B, 14D, 14G).
- Rehabilitation of housing can include water/sewer hookups, running water/sewer lines from a house out to the street, installation/rehabilitation/replacement of wells, septic tanks, septic drainfields, etc.
- Historic preservation work that is done as part of other housing rehabilitation can be included in the relevant matrix code.
- Installation or replacement of landscaping materials, sidewalks, and driveways can be included when the costs are incidental to the rehabilitation of the property.

<b>09</b>	<b>Loss of Rental Income</b> <i>24 CFR 570.201(j) or 42 USC 5305(a)(6)</i> Payments to owners of housing for loss of rental income due to temporarily holding rental units for persons displaced by CDBG-assisted activities.
<b>12</b>	<b>Construction of Housing</b> <i>24 CFR 570.201(m), 570.204 or 42 USC 5305(a)(15)</i> Construction of housing with CDBG funds must either be: carried out by CBDOs, in accordance with the regulations at 24 CFR 570.204(a); in accordance with 42 USC 5305(a)(15); or last resort housing under the provisions of the Uniform Act, 42 USC Part 49.
<b>13A</b>	<b>Housing Counseling, under 24 CFR 5.100, for Homeownership Assistance (13B)</b> <i>24 CFR 570.201(n) or 42 USC 5305(a)(24)</i> Housing Counseling, under 24 CFR 5.100, when provided in conjunction with direct homeownership assistance 13B. Report housing counseling under matrix code 13A as a separate activity.

<p><b>13B</b></p>	<p><b>Homeownership Assistance - excluding Housing Counseling under 24 CFR 5.100</b>  <i>24 CFR 570.201(n) or 42 USC 5305(a)(24)</i>  CDBG funds may be used to provide direct homeownership assistance under 24 CFR 570.201(n) and Section 105(a)(24) of the HCDA under the low- and moderate-income housing national objective [24 CFR 570.208(a)(3) and 570.483(b)(3)]. Direct homeownership assistance may include:</p> <ul style="list-style-type: none"> <li>• Subsidizing interest rates and mortgage principal amounts to make loan payments affordable. This may include making grants to reduce the effective interest rates charged on the loans. Low-or no-interest subordinate loans can also be used to reduce overall loan repayment amounts.</li> <li>• Financing the cost of acquiring property already occupied by renter households at terms needed to make the purchase affordable.</li> <li>• Paying all or a part of the premium on behalf of the homebuyer for mortgage insurance required upfront by a private mortgagee.</li> <li>• Paying any or all of the reasonable closing costs associated with the home purchase on behalf of the homebuyer.</li> <li>• Paying up to 50 percent of the down payment required by the mortgagee for the purchase on behalf of the homebuyer. (The 50 percent limitation on downpayment assistance is a statutory requirement. Grantee records must document what amount of downpayment is required by the mortgagee, and must clearly distinguish between the amount of CDBG funds being provided for downpayment assistance vs. the amount provided for subsidizing the mortgage principal, for closing costs, for mortgage insurance, etc.)</li> </ul> <p><i>Note:</i></p> <ul style="list-style-type: none"> <li>• <i>If Housing Counseling, under 24 CFR 5.100, is provided in conjunction with direct homeownership assistance, report housing counseling under matrix code 13A, as a separate activity.</i></li> <li>• <i>If referral services, homeownership education programs, or general budget/financial counseling is provided to homebuyers in conjunction with homeownership assistance, the services are considered activity delivery costs as part of a 13B activity.</i></li> <li>• <i>All recipients of assistance provided under matrix code 13B must be low/moderate income and the activity must meet the LMH national objective.</i></li> <li>• <i>Only report the number of households that received homeownership assistance as accomplishments for 13B.</i></li> </ul>
<p><b>14A</b></p>	<p><b>Rehabilitation: Single-Unit Residential</b> <i>24 CFR 570.202(a)(1) or 42 USC 5305(a)(4)</i>  Rehabilitation of privately owned, single-unit homes. If Housing Counseling under 24 CFR 5.100 is provided in conjunction with rehabilitation, report Housing Counseling under matrix code 14L separately. If referral services, or general budget/financial counseling is provided to residents in conjunction with rehabilitation, the services are considered activity delivery costs as a part of a 14A activity.</p>

<b>14B</b>	<p><b>Rehabilitation: Multi-Unit Residential</b> <i>24 CFR 570.202(a)(1) or 42 USC 5305(a)(4)</i>  Rehabilitation of privately owned buildings with two or more permanent residential units. If Housing Counseling under 24 CFR 5.100 is provided in conjunction with rehabilitation, report Housing Counseling under matrix code 14L separately. If referral services or general budget/financial counseling is provided to residents in conjunction with rehabilitation, the services are considered activity delivery costs as a part of a 14B activity.</p> <p>For the rehabilitation of units that will provide temporary shelter or transitional housing for the homeless, use 03C.</p>
<b>14C</b>	<p><b>Rehabilitation: Public Housing Modernization</b> <i>24 CFR 570.202(a)(2) or 42 USC 5305(a)(4)</i>  Rehabilitation of housing units owned/operated by a public housing authority (PHA).</p>
<b>14D</b>	<p><b>Rehabilitation: Other Publicly Owned Residential Buildings</b> <i>24 CFR 570.202(a)(2) or 42 USC 5305(a)(4)</i>  Rehabilitation of permanent housing owned by a public entity other than a PHA.</p> <p>For the rehabilitation of other publicly owned buildings that will provide temporary shelter or transitional housing for the homeless, use 03C.</p>
<b>14F</b>	<p><b>Rehabilitation: Energy Efficiency Improvements</b> <i>24 CFR 570.202(b)(4) or 42 USC 5305(a)(4)</i>  Housing rehabilitation with the sole purpose of improving energy efficiency (e.g., a weatherization program).</p> <p>For energy efficiency improvements to public housing units, use 14C; for other publicly owned residential buildings, use 14D.</p>
<b>14G</b>	<p><b>Rehabilitation: Acquisition</b> <i>24 CFR 570.202(b)(1) or 42 USC 5305(a)(1)</i>  Acquisition of property to be rehabilitated for housing. 14G may be used whether CDBG funds will pay only for acquisition or for both acquisition and rehabilitation.</p>
<b>14H</b>	<p><b>Rehabilitation: Administration</b> <i>24 CFR 570.202(b)(9) or 42 USC 5305(a)(4)</i>  All delivery costs (including staff, other direct costs, and service costs) directly related to carrying out housing rehabilitation activities. Examples include appraisal, architectural, engineering, and other professional services; preparation of work specifications and work write-ups; loan processing and underwriting; survey, site and utility plans; application processing.</p> <p>14H should be used when the CDBG funds are used for activity delivery costs in implementing a program where the rehabilitation hard costs are paid with other funding sources.</p> <p>Do not use 14H for the costs of actual rehabilitation and do not use it for costs unrelated to running a rehabilitation program (e.g., tenant/landlord counseling).</p> <p>For administration activities carried out as part of general program administration (and thus not required to meet a national objective), use code 21A.</p>

<b>14I</b>	<p><b>Lead-Based Paint/Lead Hazards Testing/Abatement</b> <i>24 CFR 570.202(f) or 42 USC 5305(a)(26)</i>  Housing rehabilitation activities with the primary goal of evaluating housing units for lead-paint hazards and reducing lead-based paint/lead hazards in units.  For lead-based paint/lead hazards screening of persons, use 05P.</p>
<b>14J</b>	<p><b>Housing Services - Excluding Housing Counseling, under 24 CFR 5.100</b> <i>24 CFR 570.201(k) or 42 USC 5305(a)(20)</i>  Housing services, except Housing Counseling, under 24 CFR 5.100, in support of the HOME Program, eligible under 24 CFR 570.201(k).</p>
<b>14K</b>	<p><b>Housing Counseling, under 24 CFR 5.100, Supporting HOME Program Housing Activities</b> <i>24 CFR 570.201(k) or 42 USC 5305(a)(20)</i>  Housing Counseling, under 24 CFR 5.100, in support of a HOME- funded housing assistance program.</p>
<b>14L</b>	<p><b>Housing Counseling, under 24 CFR 5.100, in Conjunction with CDBG-assisted Housing Rehabilitation</b> <i>24 CFR 570.202 or Section 42 USC 5305(a)(4)</i>  Housing Counseling, under 24 CFR 5.100, in support of CDBG assisted housing rehabilitation activities, including 14A-14D, 14F-14I, and 16A.</p>
<b>15</b>	<p><b>Code Enforcement</b> <i>24 CFR 570.202(c) or 42 USC 5305(a)(3)</i>  Salaries and overhead costs associated with property inspections and follow-up actions (such as legal proceedings) directly related to the enforcement (not correction) of state and local codes.</p> <p>For the rehabilitation hard costs of correcting code violations, use the appropriate rehabilitation code under the 14* series.</p>
<b>16A</b>	<p><b>Residential Historic Preservation</b> <i>24 CFR 570.202(d)</i>  Rehabilitation of historic buildings for residential use. Use matrix code 16A when the preservation or restoration of historically significant features is the only work being done. If historic preservation work is done as part of other housing rehabilitation, then use the relevant 14* matrix code.</p>
<b>19E</b>	<p><b>CDBG Operation and Repair of Foreclosed Property ("In-Rem Housing")</b> <i>42 USC 5305(a)(23)</i>  Activities to prevent the abandonment and deterioration of housing acquired through tax foreclosure. These include making essential repairs to the housing and paying operating expenses to maintain its habitability.</p>



## Economic Development

- Matrix codes 17A – 17D should be used to identify special economic development activities carried out by the grantee or through a public or private non-profit subrecipient. Under these matrix codes, CDBG funds are not given to a specific for-profit business or businesses.
- Matrix codes 14E, 18A, 18B, 18C should be used when assistance is provided to a for-profit business for economic development projects.

<b>14E</b>	<b>Rehabilitation: Publicly or Privately Owned Commercial/Industrial</b> <i>24 CFR 570.202(a)(3) or 42 USC 5305(a)(2)</i> Rehabilitation of commercial/industrial property. If the property is privately owned, CDBG-funded rehab is limited to: <ul style="list-style-type: none"><li>• Exterior improvements (generally referred to as “façade improvements”).</li><li>• Correction of code violations.</li></ul> For more extensive rehabilitation of privately owned commercial/industrial property, use 17C; for infrastructure developments and improvements at commercial/industrial sites, use 17B.
<b>17A</b>	<b>Commercial/Industrial: Acquisition/Disposition</b> <i>24 CFR 570.203(a) or 42 USC 5305(a)(14)</i> Land acquisition, clearance of structures, or assembling land for the purpose of creating industrial parks or promoting commercial/industrial development. 17A activities must be carried out by the grantee or by public or private non-profits.
<b>17B</b>	<b>Commercial/Industrial: Infrastructure Development</b> <i>24 CFR 570.203(a) or 42 USC 5305(a)(14)</i> Street, water, parking, rail transport, or other improvements to commercial/industrial sites. 17B also includes the installation of public improvements, such as the construction of streets to and through commercial/industrial areas. 17B activities must be carried out by the grantee or by public or private non-profits.
<b>17C</b>	<b>Commercial/Industrial: Building Acquisition, Construction, Rehabilitation</b> <i>24 CFR 570.203(a) or 42 USC 5305(a)(14)</i> Acquisition, construction, or rehabilitation of commercial/industrial buildings. 17C activities must be carried out by the grantee or by public or private non-profits.
<b>17D</b>	<b>Commercial/Industrial: Other Improvements</b> <i>24 CFR 570.203(a) or 42 USC 5305(a)(14)</i> Commercial/industrial improvements not covered by other 17* codes. 17D activities must be carried out by the grantee or by public or private non-profits.

<b>18A</b>	<p><b>Economic Development Direct Financial Assistance to For-Profit Business</b>  <i>24 CFR 570.203(b) or 42 USC 5305(a)(17)</i>  Financial assistance to private for-profit businesses to (for example) acquire property, clear structures, build, expand or rehabilitate a building, purchase equipment, or provide operating capital. Forms of assistance include loans, loan guarantees, and grants.</p> <p>With one exception, a separate 18A activity must be set up for each business assisted. If an activity is carried out under 24 CFR 570.208(a)(4)(vi) or 24 CFR 570.483(b)(4)(vi), job aggregation is allowed, and all businesses assisted during a program year may be combined in one activity.</p>
<b>18B</b>	<p><b>Economic Development: Technical Assistance</b> <i>24 CFR 570.203(c) or 42 USC 5305(a)(17)</i>  Technical assistance to for-profit businesses, including workshops, assistance in developing business plans, marketing, and referrals to lenders or technical resources. Also use 18B for activity delivery costs eligible under 24 CFR 570.203(c).</p>
<b>18C</b>	<p><b>Economic Development: Microenterprise Assistance</b> <i>24 CFR 570.201(o) or 42 USC 5305(a)(22) + 24 CFR 570.482(c)</i>  Financial assistance, technical assistance, or general support services to owners and developers of microenterprises. A microenterprise is a business with five or fewer employees, including the owner(s). The activity must be designed to exclusively serve microenterprises.</p> <p>With one exception, a separate activity must be set up for each microenterprise assisted. If an activity is carried out under 24 CFR 570.208(a)(4)(vi) or 24 CFR 570.483(b)(4)(vi), job aggregation is allowed, and all assisted businesses may be combined in one activity.</p>

<b>General Admin</b>	
<b>20</b>	<b>Planning</b> <i>24 CFR 570.205 or 24 CFR 570.489(a)(3)</i> Program planning activities, including the development of comprehensive plans (e.g., a consolidated plan), community development plans, energy strategies, capacity building, environmental studies, area neighborhood plans, and functional plans. These activities, along with administration activities, are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3). Under State CDBG, this matrix code would only be used for planning done in conjunction with another eligible activity.
<b>20A</b>	<b>State Planning-Only Activities</b> <i>24 CFR 570.483(b)(5) and (c)(3)</i> Program planning activities for when states award grants to units of general local government in which planning is the only activity, or in which planning activities are unrelated to any other activity funded as part of the grant. These are often referred to as "planning-only grants." These activities, along with administration activities, are subject to the 20 percent limitation under 24 CFR 570.489(a)(3).
<b>21A</b>	<b>General Program Administration</b> <i>24 CFR 570.206 or 24 CFR 570.489(a)(3)</i> Overall program administration, including (but not limited to) salaries, wages, and related costs of grantee staff or others engaged in program management, monitoring, and evaluation. These activities, along with planning activities, are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3).
<b>21B</b>	<b>Indirect Costs</b> <i>24 CFR 570.206(e)</i> Costs charged as general program administration under an indirect cost allocation plan. These activities are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3).
<b>21C</b>	<b>Public Information</b> <i>24 CFR 570.206(b)</i> Providing information and other resources to residents and citizen organizations participating in the planning, implementation, or assessment of CDBG-assisted activities. These activities are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3).
<b>21D</b>	<b>Fair Housing Activities (subject to Admin cap)</b> <i>24 CFR 570.206(c)</i> Fair housing activities carried out as part of general program administration rather than as a public service. These activities are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3).  For fair housing activities carried out as a public service, use 05J.
<b>21E</b>	<b>Submission of Applications for Federal Programs</b> <i>24 CFR 570.206(f)</i> Preparation of (1) documents that must be submitted to HUD to receive CDBG funds or (2) applications to other federal programs for community development assistance. These activities are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3).

<b>21H</b>	<b>CDBG Funding of HOME Administrative Costs</b> 24 CFR 570.206(i)(2) or 42 USC 5305(a)(13) CDBG funding of administrative costs for the HOME Program. These activities are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3).
<b>21I</b>	<b>CDBG Funding of HOME CHDO Operating Expenses</b> 24 CFR 570.206(i)(2) CDBG funding of CHDO operating expenses for HOME Program. These activities are subject to the 20 percent limitation under 24 CFR 570.200(g) and 570.489(a)(3).
<b>21J</b>	<b>State Program Administration</b> 24 CFR 570.489(a) State program administration, including (but not limited to) salaries, wages, and related costs required for overall program management, coordination, monitoring, reporting, and evaluation. These activities are subject to the \$100,000 plus 3% limitation.
<b>Repayment of Section 108 Loans</b>	
<b>19F</b>	<b>Planned Repayments of Section 108 Loans</b> 24 CFR 570.705(c) Planned payments of principal due on Section 108 loans (including prepayment or defeasance of Section 108 loans). If a grantee is planning to use CDBG funds to repay the Section 108 loans, then use matrix code 19F.
<b>19G</b>	<b>Unplanned Repayments of Section 108 Loans</b> 24 CFR 570.705(c) Unplanned payments of principal due on Section 108 loans (including prepayment or defeasance of Section 108 loans). Use matrix code 19G for the following two situations: <ul style="list-style-type: none"> <li>• When the funds planned for Section 108 loan repayment are not available, the grantee needs to use CDBG funds to repay the Section 108 loans.</li> <li>• The grantee does not make a timely payment on its Section 108 Guaranteed loan, and the CDBG grant funds are deducted from grantee's line of credit to pay the Section 108 Guaranteed Loans.</li> </ul>
<b>24A</b>	<b>Payment of Interest on Section 108 Loans</b> 24 CFR 570.703(c), 570.705(c) Payment of interest on Section 108 loans.
<b>24B</b>	<b>Payment of Costs of Section 108 Financing</b> 24 CFR 570.703(g), 570.703(n), 570.705(c) Payment of issuance, underwriting, servicing, trust administration and other costs associated with private sector financing of Section 108 loans and payment of fees charged by HUD.
<b>24C</b>	<b>Debt Service Reserve</b> 24 CFR 570.703(k), 570.705(c) Establishment of debt service reserves as additional security for repayment of Section 108 loans.

<b>Other</b>	
<b>07</b>	<p><b>Urban Renewal Completion</b> <i>24 CFR 570.201(h) or 42 USC 5305(a)(10)</i>  Completion of Urban Renewal projects funded under Title I of the Housing Act of 1949.</p> <ul style="list-style-type: none"> <li>• Do not use code 07 for a downtown renewal, downtown development, or locally-created Urban Renewal activity unless the activity will result in the closing out of a federally-approved urban renewal project.</li> <li>• Only use for activities necessary to complete an existing Urban Renewal Plan.</li> </ul>
<b>19C</b>	<p><b>CDBG Non-Profit Organization Capacity Building</b> <i>24 CFR 570.201(p) or 42 USC 5305(a)(19)</i>  Activities specifically designed to increase the capacity of non-profit organizations to carry out specific CDBG eligible neighborhood revitalization or economic development activities. Such activities may include providing technical assistance and specialized training to staff. The specific eligible activity for which capacity is being developed must meet a national objective. Payment of general operational and administrative costs of a non-profit organization is not eligible under this category.</p>
<b>19H</b>	<p><b>State CDBG Technical Assistance to Grantees</b> <i>24 CFR 570.489(a)</i>  Use this code to indicate State CDBG technical assistance to grantees. This code should be used only for states. CDBG State grantees should use this matrix code for activities that fall under the set-aside for technical assistance in the CDBG program. These activities are subject to the \$100,000 plus 3% limitation.</p>