

Cost share/Cost Match Guidelines

If the funding opportunity requires a cost share/cost match: Contact your chair and/or dean and the Grants Coordinator as early as possible. Funds or in-kind matching must be identified before you proceed with your grant proposal.

What is cost share or cost match? Cost share or match means the sponsor requires you to match the funds they will give you. They may require a 1:1 match (i.e., you must match the funds received dollar for dollar) or some other percentage.

How do I write a budget for cost share/cost match? If you are including an already approved cost-share/match, include it in your proposal budget. Itemize it like the costs you include in your budget. And describe the cost share/match and the source(s) in your budget justification.

What can I use as cost share/match? Cost-share/match can include items or services with a cash value (such as equipment or faculty members' time and effort).

What is an in-kind contribution? An in-kind contribution can be used, if the sponsor allows it, to fulfill a cost share/match. The in-kind contribution includes the value of donated space or unpaid volunteer time.

What is a third-party match? Third-party *match* is cost share from another institution or organization.

Additional things to keep in mind with cost share:

- Before starting a proposal: Discuss possible sources of cost-share with your chair and/or dean and the Office of Sponsored Programs.
- Always read the guidelines carefully for whether or not cost share is required, and if so, how much (1:1, 25% of the total project costs, etc.).
- Federal grants must use non-federal money as cost share.
- Items shown as cost share must generally be accounted for during the approved project period (not before or after) and only for that particular sponsored project (and no other projects).
- All cost-share must be documented in the same manner as actual expenditures.
- Documentation of cost share can be audited, just as expenditures paid for by the sponsor.

Like all costs paid by the sponsor, all cost share must be allowable, allocable, and reasonable.

Source: From Appalachian State OSP modified for MSUN
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