

MATCH / COST SHARE

GUIDE FOR CALCULATING RECIPIENT MATCH/COST SHARE

- 1. Federal share divided by Federal Percentage equals the TOTAL COST.**
- 2. TOTAL COST minus Federal share equals RECIPIENT SHARE**

Example:

$\$75,000$ (Federal Share) \div **90% (Federal Percentage) = **$\$83,333$** (Total Cost)**

$\$83,333$ (Total Cost) $!$ $\$75,000$ (Federal Share) = **$\$8,333$ (Recipient Share) or **10%** of Total Project Cost**

GUIDE FOR MATCHING / COST SHARE REQUIREMENTS

To determine matching / cost share requirements:

- 1. The portion of allowable project costs that a recipient or third part contributes toward competing the project: i.e. non-Federal share, matching share.**
- 2. Depends on statutory, regulatory or program guidance issued from headquarters.**
- 3. May be satisfied with cash, applicant in-kind contributions, or third party cash or in-kind contribution.**
- 4. Contributions may not be paid with Federal funds or with property or services received under another assistance agreement (except funds received under the Indian Self Determination Act).**
- 5. Contributions must be:**
 - Negotiated before and specified in the assistance agreement**
 - Verifiable from records**
 - Used exclusively for a single project. (It cannot be used if it has been or will be counted toward satisfying a matching requirement of another Federal grant, or any other award of Federal funds).**
 - Properly allocable and allowable under the project.**

6. Non-monetary Contributions (In-Kind)

- **The fair market value of a non-cash contributions to meet a recipients cost sharing requirement.**

Example:

≡ **Facilities, such as office space, classrooms, laboratory equipment, office machine or teaching aids.**

≡ **Materials such as office, maintenance or classroom supplies.**

≡ **Personal services furnished by consultants, skilled and unskilled other than staff of the recipient.**

- **The contribution may not include expenses already included in the budget as a cash match or costs included in the indirect cost.**
- **Recipient should include the in-kind contribution as part of the total budget under the “other” object class category. A breakdown and valuation of each should be included as part of the budget detail.**