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) ÷ 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 party contributes toward completing 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.