Federal Requirements for Cost Sharing

Attachment A to Research Policy Handbook 15.3,
Cost Sharing Policy

Administrative requirements for including cost sharing on federal grants and cooperative agreements are defined in OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals and Other Non-Profit Organizations. Both in-kind and cash contributions by a recipient are acceptable as cost sharing or matching when all seven criteria are met:

- Verifiable from recipient records.
- Not included as contribution for any other federally assisted program.
- Necessary and reasonable for proper and efficient accomplishment of project or program objectives.
- Allowable charges under applicable cost principles.
- Not paid by another federal award (except as authorized by statute).
- Conform to other provisions in OMB A-110 as applicable.

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