

Section 7.1.3: Match or Cost Sharing

PURPOSE AND POLICY

Some subgrants require a match or a cost-sharing provision, usually determined as a percentage of the subgrant. This is the portion of the program or project that is not covered by the funder; it is the portion that the subgrantee contributes to the program. This may be determined to be a cash contribution to the program or this requirement may be satisfied through “in-kind” support, whereby the subgrantee contributes goods or services, such as a percentage of FTE (full-time equivalent) hours.

Uniform Guidance ([§200.306 Cost sharing or matching](#)) regulates cost-sharing and match with regard to federal funds. Grant program managers that are administering a federal grant that requires a match or cost sharing must adhere to the provisions of Uniform Guidance 200.306.

PROCEDURE

If the award requires a match or cost-sharing, the grant program manager must:

- Prior to the award letter being signed, check the statutory or regulatory requirements for match and cost sharing provisions for the award and ensure the provisions are included in the award;
- Once the award letter is signed, ensure the subgrantee complies with all applicable laws and regulations;
- Throughout the lifecycle of the grant, ensure matching funds or cost sharing is being properly tracked and reported according to generally accepted government accounting standards and any other applicable fiscal policies;
- Include matching funds or cost sharing reviews in the subgrantee monitoring plan;
- During closeout of the grant, ensure that all cost sharing and matching funds obligations have been met.