

Section 7.1.4: Match or Cost Sharing

PURPOSE AND POLICY

Some grants require a match or a cost-sharing provision, usually determined as a percentage of the grant. This is the portion of the program or project that is not covered by the funder; it is the portion that the grantee 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 grantee 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 signing the grant agreement, check the grant agreement terms and conditions for how the cost-sharing or match requirements can/must be met;
- Ensure his/her agency complies with all applicable laws and regulations;
- Throughout the lifecycle of the grant, ensure matching funds or cost-sharing obligations are being properly tracked, expended and reported according to the terms and conditions of the grant agreement, generally accepted government accounting principles and any other applicable fiscal policies;
- Ensure accurate records of cost-sharing or match expenditures are available during monitoring review activities (eCivis is the repository for these reports);
- During closeout of the grant, ensure that all cost sharing and matching funds obligations have been met.