

Potential Options for Cost Share (Match)

IMPORTANT NOTE: This document includes suggestions of potential sources of cost share/matching funds. *Not all suggestions will be allowable for all institutions – please ensure that your home institution will allow particular items before including in your proposal.*

The base consideration for what should and should not be included in all budgets, including the cost share portion of budgets, is, "Is this a necessary expense for the project".

See 2 C.F.R. §200.306 - Cost sharing or matching: https://www.ecfr.gov/cgi-bin/text-idx?SID=6381ee58da198a8a6faf3b94b43f579e&mc=true&node=se2.1.200_1306&rgn=div8

Cost share/match types	Explanation
Faculty or staff salary and fringe	If faculty or staff salary and fringe comes from non-federal sources, it can be used as cost share. This is one of the most common forms of cost share used.
Equipment or associated analytic services	A form of in-kind cost share, if equipment or software has a cost associated with it (e.g., hourly rate, project estimates number of hours the equipment will be in use). May include lab analysis or computer server rates.
Consultant or other researcher time	A form of in-kind cost share that may be used if a consultant or researcher provides services free-of-charge, and a cost can be assigned to their services. This may be an hourly rate estimated as salary plus fringe for a researcher's time. A consultant likely has a billing rate that can be used.
Ship time	A form of in-kind cost share that may be used if a ship's rate can be calculated and documented for the work it will be helping with. Not a possible source of cost share if a ship is federally supported.
Gifts	Philanthropic funding that is used to pay for project expenses. Should have documentation that the donor agrees to use these funds as cost share.
Office space	A form of in-kind cost share. It cannot be used if it is already included in Indirect Cost Rates (IDC).
Travel	If travel funding comes from non-federal sources, it can be used as cost share.

Graduate student tuition remission, teaching assistantship, research assistantship	Graduate schools or individual departments may be able to provide this as a cost share option, depending on how a particular institution handles tuition (i.e., must still be supported by non-federal funds). Graduate Teaching or Research Assistant time may be used for cost share if, and only if, that time is exclusively for the benefit of the project. This may occur, for example, when the student is creating curriculum or engaged in instruction as part of the education and outreach component of a project; the student is conducting research that is critical to the project.
City/county/state funds	Can potentially use sponsored contracts from cities, counties, or state agencies as non-federal cost share, with documentation/approval from sponsor. Verify that these funds are not flow through funds from federal funds.
Volunteer time	A form of in-kind cost share.
Other direct expenses	Any expense that <i>could</i> be directly charged to the grant to meet the project objectives but is instead paid with non-federal funds. This would be a form of in-kind cost share in addition to those already described.
Third party matching funds	Examples include project support from industry or not-for-profit organizations.
Forgone indirect cost recovery, also called unrecovered indirect costs	The difference in the official federally accepted indirect rate of institution (NICRA) and what the institution charges on the Sea Grant project.