

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.

Provider: Office of the Vice Provost and Dean of Research, Stanford University

Contact: Director, Cost and Management Analysis

Last updated: Oct 6, 1994