

	Office of Research and Sponsored Programs	Version: 2.0
Subject: Cost-Sharing		Date: 01/01/2021
Approved by: Julie Cunningham, Director - Sponsored Research Administration	Approved by: Jerry Mauck, Executive Director – Research Administration	

I. PURPOSE

To document expenses that are in support of a sponsored program (grant/contract) but not paid by the sponsor and are mandatory to meet the conditions of the award, in compliance with 2 CFR 200.306.

II. DEFINITIONS

The terms “cost sharing”, “matching,” and “in-kind” refer to the portion of the total project costs not borne by the sponsor. The terms “cost sharing”, “matching,” and “in-kind” are often used interchangeably. Attention should be given to sponsor definitions of those terms which are outlined below.

- a. **Cost-Sharing:** The portion of project or program costs that are not borne by the sponsor. The term includes cash contributions, in-kind (non-cash) contributions,

- g. **2 CFR 200:** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- h. **Principal Investigator:** The DU employee (often a faculty member) who is responsible for the proper conduct of research or other activity described in a proposal for an award. Used interchangeably with Program Director.
- i. **Sponsored Programs:** Programs or projects that are funded by an external entity through an award (grant, contract, etc.) to the University. Sponsored programs include research, instruction, and other sponsored activities.
- j.

VI. REFERENCES AND AUTHORITY

- Uniform Guidance 2 CFR§200.