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### Cost Share Guidelines

Many of the programs sponsored and implemented by the NASA WV Space Grant Consortium/NASA EPSCoR require a cost share component in the budget. Cost share is a commitment by the applicant's home institution to support the proposed activity. It is meant to enhance the applicant's ability to achieve the project's goals and demonstrate a genuine commitment by the applicant's home institution.

The following guidelines are provided to ensure that the letter and the spirit of the cost share regulations are met. Due to the fact that the Space Grant and NASA EPSCoR funds are awarded to WVU Research Corporation and are financially supervised and audited by various entities at WVU, the following criteria were solicited and obtained from the Comptroller's office.

**Mandatory Cost Sharing** is cost sharing that is part of the proposal budget and is mandated by the sponsoring agency. Cost sharing represents a legal commitment by the University to provide resources to a sponsored agreement, and is subject to audit.

When cost sharing or matching is accepted by the sponsor, it becomes a legal commitment by West Virginia University. Throughout the term of the project the Principal Investigator and their college EBO must maintain sufficient documentation to substantiate the actual cost sharing contribution in compliance with governmental regulations, primarily the Office of Management and Budget (OMB) Circulars A-21, A-102, and A-110 regarding allowability, allocability, and reasonableness.

Cost sharing must meet all of the following criteria:

- Verifiable from the department's accounting records, including appropriate documentation for in-kind cost sharing;
- Necessary and reasonable for proper and efficient accomplishment of project objectives;
- Represents types of charges that would be allowable under the applicable cost principles and institutional policy;
- Provided for in the approved budget when required by the Federal agency;
- Expended during the sponsored agreement project period;
- Not paid by the federal government under another assistance agreement, unless the agreement is authorized by federal law to be used for cost sharing; and
- Not included as contribution for any other sponsored agreement.

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Usage of existing equipment, software, and facilities may not be counted as cost share. Such usages will constitute charging “F & A” or “Indirect Charges” which is prohibited in all Space Grant and NASA EPSCoR programs. Any uncompensated or “donated” time by the PI or collaborators must be documented in the form of “faculty release time” approved by the department chair to demonstrate a genuine relief from usual academic duties that can be devoted to the proposed project.

**Donated or volunteer services** may be furnished to an institution by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or F&A cost. However, the value of donated services may be used to meet cost sharing or matching requirements in accordance with Circular A-110, as shown below:

“ Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for volunteer services shall be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not found in the recipient organization, rates shall be consistent with those paid for similar work in the labor market in which the recipient competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.”

Examples of acceptable cost share include: academic release time, financial contributions from non-federal sources, waiver of tuition for students who participate in the project.

For each kind of recipient, there is a set of Federal principles for determining allowable costs. Allowability of costs shall be determined in accordance with the cost principles applicable to the entity incurring the costs. The allowability of costs incurred by non-profit organizations is determined in accordance with the provisions of OMB Circular A-122, "Cost Principles for Non-Profit Organizations." The allowability of costs incurred by institutions of higher education is determined in accordance with the provisions of OMB Circular A-21, "Cost Principles for Educational Institutions."

Please contact the WV Space Grant Consortium/NASA EPSCoR office if you have any questions.