



NASA
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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. Cost sharing is any portion of project costs not paid by Federal funds.

The following guidelines are provided to ensure that the letter and the spirit of the cost share regulations are met. Since 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. Also, under cooperative agreements, waived/unrecovered indirect costs can be used as cost-share. Please refer to the Code of Federal Regulations (2 CFR 200.306) regarding cost-sharing or matching of unrecovered indirect costs. For indirect rates, use WVU (32.5%, other sponsored activities) or your institution's certified negotiated government-approved indirect rate.

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) [2 CFR 200.306](http://www.ecfr.gov/cgi-bin/typlive?typlive=1&typlive=1&typlive=1&typlive=1&typlive=1), [2 CFR 1800.306](http://www.ecfr.gov/cgi-bin/typlive?typlive=1&typlive=1&typlive=1&typlive=1&typlive=1). The Uniform Guidance (UG) simplifies and supersedes guidance that was previously contained in eight different OMB Circulars, including A- 110, A-21, and A-133. Cost sharing must meet all 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.

Recipients shall ensure that its organization has written policies/procedures regarding cost-sharing that are allowable and in alignment with those of the sponsoring Agency. Ensure that the proposer has an accounting system that provides for recording of cost-sharing for each project (including budgeted and actual costs). Examples of accounting documentation include signed timesheets for salaries and wages, letters from vendors donating equipment/supplies at fair market value, certified unrecovered indirect costs/rates, values for non-Federal entity contributions of services and property, and volunteer services furnished by third-party professionals.

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 release from usual academic duties that can be devoted to the proposed 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. See [2 CFR 200.306](#), [2 CFR 1800.306](#) and for more information on Cost Sharing.

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