



JOB AID

Using a Non-Federal Grant as a Source of Cost Share

Some non-federal sponsors permit the use of their funding as a source of cost sharing for a Federal grant. When using a non-federal sponsor's funds as a cost share source, written permission from both sponsors must be maintained in the grant file.

The process for documenting the use of a non-federal grant as a source of cost sharing varies with regard to whether the FEC has or has not been certified.

- Prior to Certification

- Select the predefined comment on the FEC, "*Non-federal grant(s) approved to be used for cost share.*"
- Use the "Additional Comments" section to document the contributing budget(s) with percent contribution.

Example Template for use in the Additional Comments Section:

- 65-XXXX provided ___ % cost share for 61-XXXX
- Adjusted % [enter budget # for non-federal grant] total line from ___% to ___%
- Adjusted % Subtotal Sponsored Programs from ___% to ___%
- Adjusted % Subtotal Other Salary Sources from ___% to ___%

Templates for other scenarios and a calculator to assist in determining correct distribution on the FEC available at:
<https://f2.washington.edu/fm/maa/sites/default/files/fec/NonFEC%20as%20CS%20Source%20Worksheet.xlsx>

- After Certification (Recertification)

- Write "Non-federal grant 65-0022 is approved to be used for cost share on 62-YYYY" in the "Comments" section of the FEC.
- Adjust the FEC as demonstrated in the example below (**changes highlighted in red**):

Salary Source(s)		Compensation Distribution	Salary Cap Effort	Cost Share Effort	Total Effort
Subtotal of Sponsored Programs		97.9%	0.0%	0.0% 8.7%	97.9% 106.6%
63-9009	EAT HEALTHY	0.0%	0.0%	M: 5.3%	5.3%
63-9860	CHOCOLATE DIET	0.0%	0.0%	M: 3.4%	3.4%
65-0022	GOOD RESEARCH SUPPORT	97.9%	0.0%	-8.7%	89.2% 97.9%
Subtotal of Other Salary Sources		2.1%	0.0%	0.0% - 8.7%	2.1% - 6.6%
Total of All Activities		100%			100%

Steps:

- Total the cost share
- Non-federal grant line -
 - Place cost share in column "Cost Share Effort"
 - Adjust "Total Effort" line
- Subtotal of Sponsored Programs -
 - Adjust "Cost Share Effort"
 - Adjust "Total Effort"
- Subtotal of Other Salary Sources -
 - Adjust "Cost Share Effort"
 - Adjust "Total Effort"

In the rare and exceptional cases when a federal grant is approved for use as a cost share source, email efecs@u.washington.edu for compliance and reporting requirements.