



# 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 \_\_\_%
- Message "Note, there is insufficient salary distribution from non-sponsored funds to cover the cost share obligation for one or more sponsored budgets. Use of sponsored funds to meet cost share obligations on a federally funded sponsored project must be approved in advance by all sponsors." might appear at the top of the FEC. It's OK to certify with this message as long as the above comment is entered.

*Calculator to assist in determining correct distribution on the FEC available at:*

<https://finance.uw.edu/maa/fec/fectools>

### After Certification (Recertification)

- On the **Recertifiable FEC**, select the predefined comment, "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.
- If the Predefined and the Additional comments comments were entered on the originally certified FEC and they still apply, they need to be re-entered on the Recertifiable FEC.
- The "Insufficient Salary Distribution" message will continue to display on the Recertifiable FEC if it appeared there originally. It is OK to recertify with the message displayed, as long as both Pre-defined and Additional comments are entered as mentioned above.

*In the rare and exceptional cases when a federal grant is approved for use as a cost share source, email [efecs@uw.edu](mailto:efecs@uw.edu) for compliance and reporting requirements.*