

Cost Share

What is Cost–Share?

On awards and grants, cost–sharing is generally referred to as a portion of total project costs not paid by the sponsor. Typically, cost–share refers to the commitment of personnel for effort devoted to the project that will not be paid by the actual grant award.

Types of Cost – Share

Mandatory

Sponsors sometimes require cost–share as a condition of the grant award. For example, the NIH salary cap limits direct salary for individuals on a grant that are a specified amount.

Voluntary

Voluntary cost–share can be an individual’s “in – kind” effort committed to, but not paid by the grant. Supplies, donated materials, and equipment can also be cost–shared on an award.

Third Party

Cost – share tracked by an outside entity. Can be mandatory or voluntary. For example, individuals paid from UMKC grants that receive payroll from TMC or University Health Physicians, the affiliates’ invoice lists the cost-share detail.

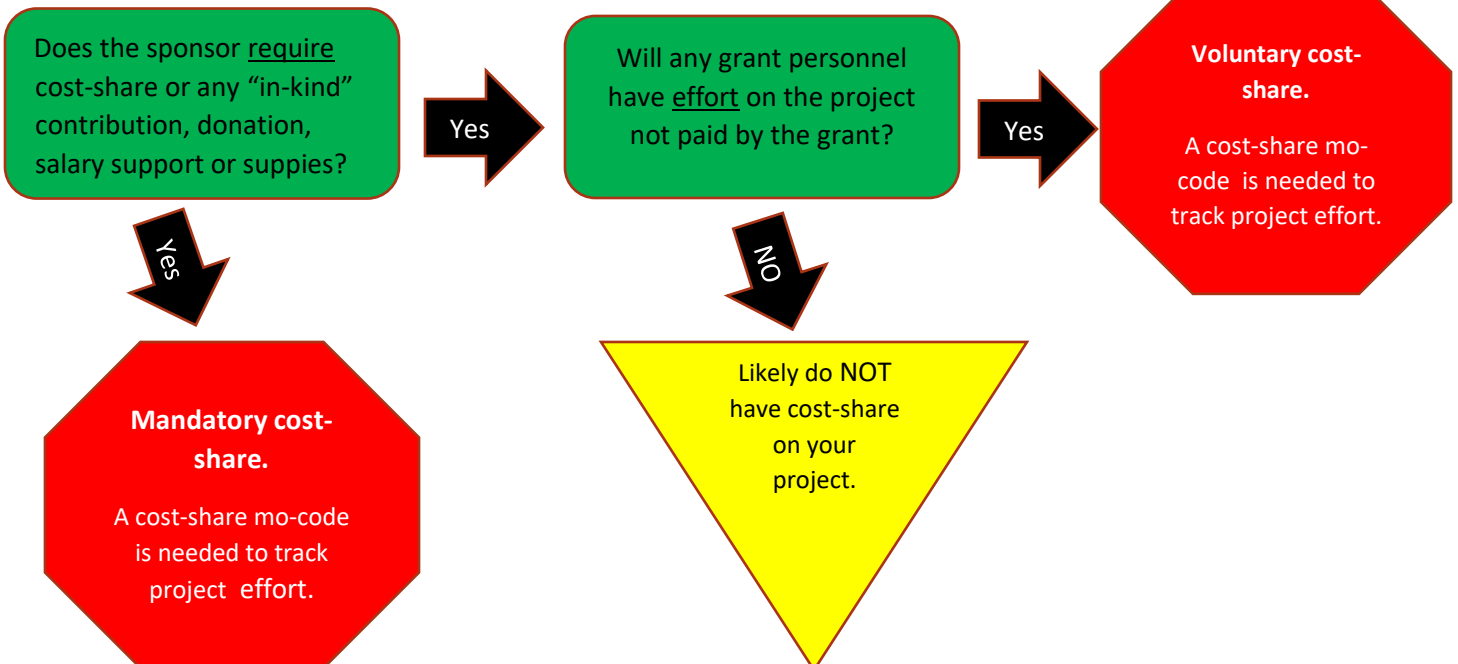
Cost–Share and effort reporting

Mandatory and voluntary cost–share salary effort needs to be reflected in your bi–annual University [effort verification report \(EVR\)](#)

A separate grant award cost–share account is used to track and segregate cost–share and record on the individual’s bi–annual effort verification report.

The EVR will list the separate accounts (grant award account and non–grant cost–share account) that are allocated for the individual’s effort on the grant award.

When do I use/account for Cost–Share?



UM System policy on cost–share: https://www.umsystem.edu/ums/policies/finance/cost_sharing