



NIIMBL Guide to Cost Share

Introduction

As a member community, NIIMBL relies on its members to contribute resources in support of project and non-project activities. The value of these resources must be reported to NIIMBL and must meet the requirements established in [2 CFR 200 Subpart E](#) and the [Department of Commerce Financial Assistance Standard Terms and Conditions \(March 2020\)](#). This document is meant to provide NIIMBL members with guidance regarding what generally can be reported as cost share, and the documentation required to support the report. This document is not intended to replace the federal regulations. If you have questions about the allowability of a resource being reported as member cost share, please contact your Program Manager.

Members are responsible for retaining all appropriate documentation for the cost share they report to NIIMBL. All records must be available upon request for auditing purposes. In some cases, appropriate approvals must be obtained, per the cost category guidance below.

Distinguishing between Cash and In-Kind Cost Share

Per the NIIMBL Membership Agreement, cost share may be committed by the Member with the designation of "cash" or "in-kind" cost share. Members may follow their own policy for classifying cost share as Cash or In-kind provided valuation is consistent with their regular business practice.

For those Partners without a cost share policy, NIST has defined cash and in-kind cost share as follows:

1. Cash Cost Share: The recipient's cash outlay, including the outlay of money contributed to the project by the recipient or third parties. (Please note: Cash contributions are those wherein an actual cash contribution transaction occurs and can be documented in the accounting system.)
2. In-kind Cost Share: Non-cash contributions in the form of real property, equipment, supplies and other expendable property, and the value of goods and services benefiting and specifically identifiable to the project or program. (Please note: In-kind contributions are those wherein a value of the contribution can be readily determined, verified and justified but where no actual cash is transacted in securing the good or service comprising the contribution. The value of third party in-kind contributions applicable is within the period which the cost sharing or matching requirements applies.)

The University of Delaware and NIIMBL's Senior Leadership Team, in conjunction with the NIST Grants Officer, have the authority to interpret DoC/NIST regulations and make final determination on the applicability and allowability of all cost share provided.



Reporting Requirements

1. All cost share reported must be verifiable from the Member's records.
2. Cost shared item(s) cannot be directly charged to or cost shared against another federally funded program.
3. Cost shared item(s) must be necessary and reasonable to advance the progress of the NIIMBL activity.
4. Cost shared item(s) must be allowable per 2 CFR 200 Subpart E.

Definitions

Labor Cost Share:

Per 2 CFR 200.430 and 2 CFR 200.431, compensation for personal services, including professional and technical personnel and other skilled and unskilled labor, may be counted as cost sharing or matching if the effort/service is an integral and necessary part of an approved project, program, or meeting related to NIIMBL. The effort/service shall be valued at the employee's regular rate of pay, provided the effort/service is in the same skill for which the employee is normally paid. Rates for volunteer services shall be consistent with those paid for similar work in the recipient's organization. Benefits should be valued at rates consistent with those charged at the Member organization. For 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 type of services involved.

Material/Supply Cost Share:

Per 2 CFR 200.453, materials, supplies, and fabricated parts are allowable. In the case of donated materials and supplies, value assessed must be reasonable and must not exceed the fair market value for the item(s) at the time of the donation. List any item(s) with unit cost of \$5,000 or more separately.

Travel Cost Share:

Per 2 CFR 200.474, travel conducted in support of the approved project. All costs must be reasonable and allowable under the applicable cost guidelines for the Member. Federal Per Diem rates are available at <https://www.gsa.gov/portal/content/104877>. Foreign activities and travel has special provisions and require NIIMBL Prior Approval. Notify your Program Manager prior to travel if you would like to include foreign travel as cost share. All foreign travel must be Fly America or Open Skies compliant: <https://www.gsa.gov/portal/content/103191> and <https://www.state.gov/e/eb/tra/ata/>.



Equipment Cost Share:

Equipment as described in 2 CFR 200.439 may be used as cost share provided that the purchase and/or donation has received NIIMBL Prior Approval. Contact your Program Manager to receive Prior Approval. The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.

Other Cost Share:

If the cost shared item is donated, the value must be reasonable and must not exceed the fair market value of the item at the time of the donation. Equipment usage fees and/or facility usage fees should be included in this section of the report. Renovation costs require NIIMBL prior approval. Construction costs are not allowable. Proposal development costs are not allowable as Project related cost share.

Indirect Expenses Cost Share:

Unrecovered indirect costs (sometimes referred to as facilities and administrative costs) may be included as cost share. The rate and application method used must be consistent with organization's applicable Federally Negotiated Rate Agreement. If the Member does not have a federally negotiated rate agreement, a de minimus rate of up to 15% may be used, in accordance with 2 CFR 200.414(f).

Potentially Unallowable Cost Share:

The following items are generally considered unallowable as reported cost share. Please contact your Program Manager if you have questions regarding reporting a potentially unallowable resource.

1. Alcohol
2. Vendor discounts received by Member
3. Foreign travel and/or work
4. Third party costs