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| | | Version: 2.0 |
| Subject: | | Date: 01/01/2021 |
| Approved by: Julie Cunningham, Director - Sponsored Research Administration | Approved by: Jerry Mauck, Executive Director – Research Administration | |

To document expenses that are in support of a sponsored program (grant/contract) but not paid by the sponsor and are mandatory to meet the conditions of the award, in compliance with 2 CFR 200.306.

The terms “cost sharing”, “matching,” and “in-kind” refer to the portion of the total project costs not borne by the sponsor. The terms “cost sharing”, “matching,” and “in-kind” are often used interchangeably. Attention should be given to sponsor definitions of those terms which are outlined below.

- a. The portion of project or program costs that are not borne by the sponsor. The term includes cash contributions, in-kind (non-

- g. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- h. The DU employee (often a faculty member) who is responsible for the proper conduct of research or other activity described in a proposal for an award. Used interchangeably with Program Director.
- i. : Programs or projects that are funded by an external entity through an award (grant, contract, etc.) to the University. Sponsored programs include research, instruction, and other sponsored activities.
- j.

- Uniform Guidance 2 CFR§200.