

---

## 29 C.F.R. § 95.23

---

### Cost sharing or matching.

---

(a) All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the recipient's records.
  - (2) Are not included as contributions for any other Federally-assisted project or program.
  - (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
  - (4) Are allowable under the applicable cost principles.
  - (5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
  - (6) Are provided for in the approved budget when required by DOL.
  - (7) Conform to other provisions of this part, as applicable.
- (b) Unrecovered indirect costs may be included as part of cost sharing or matching only with prior written approval of the grant officer.
- (c) Values for recipient contributions of services and property shall be established in accordance with the applicable cost principles. If DOL authorizes recipients to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching shall be the lesser of the value determined under paragraph (c)(1) or paragraph (c)(2) of this section.

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)