

§ 110.60 Cost sharing for planning and training.

(a) The recipient agency must provide 20 percent of the direct and indirect costs of all activities covered under the grant award program with non-Federal funds. Recipients may either use cash (hard-match), in-kind (soft-match) contributions, or a combination of in-kind plus hard-match to meet this requirement. In-kind (soft-match) contributions are in addition to the maintenance of effort required of recipients of grant awards. The types of contributions allowed are as follows:

- (1) Any funds from a State, local, or other non-Federal source used for an eligible activity as defined in §110.40 in this part.
- (2) The dollar equivalent value of an eligible activity as defined in §110.40 of this part provided by a State, local, or other non-Federal source.
- (3) The value of participants' salary while attending a planning or training activity contained in the approved grant application provided by a State, local, or other non-Federal source.
- (4) Additional types of in-kind contributions the Associate Administrator deems appropriate.

(b) Funds used for matching purposes under any other Federal grant or cooperative agreement may not be used for matching purposes. The funds expended by a recipient agency to qualify for the grant may not be used for cost-sharing purposes.

(c) Acceptable contributions for matching and cost sharing purposes must conform to 49 CFR part 18.

[Amdt. 110–1, 57 FR 43067, Sept. 17, 1992, as amended by Amdt. 110–3, 59 FR 49132, Sept. 26, 1994; 66 FR 45377, Aug. 28, 2001]