

COST SHARE

Types & Definitions

Cost Sharing or matching, means that portion of project or program cost not borne by the Federal Government (A-110.2(i)), or Awarding agency. Cost share must be: Verifiable, Necessary & Reasonable, Allowable under Cost Principles, and NOT included in any other Federal assisted or sponsored project. In other words, funds committed on one sponsored project/grant cannot be used as a cost share or match on another sponsored project/grant. This encompasses all budget categories including salary (effort). Effort cannot exceed 100%.

Principal Investigators (PI's) and Department Business Managers are responsible for insuring that the University's cost sharing commitment is fulfilled, for providing the required information for the cost sharing contribution summary, and for maintaining information and records that support cost certifications.

With rare exception, federal projects must have some level of committed effort, either paid or unpaid (cost share). If a Sponsored agreement shows no faculty effort, an estimated amount (1% minimum) must be included in the organized research base (F&A Calculation).

R - Required

Mandatory / Committed cost sharing is a condition of the Award Notice or Proposal. Reporting to the sponsoring agency is part of the reporting / closeout process. These shared costs are subject to audit compliance review. Cost share effort should be reflected on the monthly cost certifications.

M - Match

This will be a separate Project (optional) used to track a matching requirement for a Project with a "R"equired Cost Share. These awards are subject to audit compliance review.

I - In Kind

Non-monetary support, usually from an outside 3rd party. Can be in the form of: Unbilled effort, Supplies, Space or Unrecovered F&A.

P - Promised

Volunteer / Committed cost share. Includes a Grant Award Notice / Proposal / Budget, which indicates a PERCENTAGE or DOLLAR AMOUNT to be provided by OUHSC as an incentive to the awarding agency. This type will include OCAST & Presbyterian awards that exclude the PI from being paid directly by their funding. Cost share effort should be reflected on the monthly cost certifications.

V - Volunteer

Uncommitted cost sharing effort is defined as university faculty (including senior researchers) effort that is over and above that which is committed and budgeted for in a sponsored agreement. This cost share has NOT been quantified. It can take the form of:

- F&A below the institutional negotiated rate,
- Any allowable expenditure paid by an outside funding source,
- Effort if the Proposal / Award uses the words:
 - "The PI will spend an unspecified amount of time on the project,"
 - "Will oversee the activity of the Research staff,"
 - "Will provide Consultation as needed"

These cost are not subject to inclusion in the organized research base.

Exclusions:

Cost Overruns- Losses on sponsored agreements are unallowable and thus NOT eligible for Cost Share (with the exception of salary paid by an alternative source that exceeds a sponsor's maximum limit). Cost overruns are subject to inclusion in the organized research base for F&A.

Unallowable Direct Costs as specified in applicable cost principles, can not be used as cost share.