

OFFICE OF SPONSORED PROGRAMS COST-SHARING/MATCH GUIDELINES

Effective Date: August 1, 2006

Last Modified Date: January 8, 2015

Purpose

To establish procedures to document those applicable Cost-Sharing requirements were met. This is a federal requirement.

Definition

Cost-sharing or matching on grants and contracts reflects the university's contribution to the total costs of a sponsored project. Cost-sharing, therefore, represents the portion of the project costs not paid for by the sponsor.

General Information

Cost-sharing/match must be limited to those situations where it is required by the sponsor. All cost-sharing/match dollars require written approval from the authorized person who can commit such resources.

The PI must **refrain from making cost-sharing commitments voluntarily**, as any promised cost-sharing/match becomes part of the project cost, even if only mentioned in the narrative and not in the budget. Once awarded, the commitment will have to be tracked in the University's accounting system and is subject to audit. Failure to comply with the cost-sharing commitment may result in a loss of funding.

Criteria for Cost-Sharing/Match Commitments

Refer to The Code of Federal Regulations Title 2: Grants and Agreements Part 200.306 (see scanned document) for provisions regarding cost-sharing/match.

Types of Cost-Sharing/Match

Typical in-kind examples of cost-sharing/match include the percentage of personnel effort to be expended on the project; associated employee benefits; donations of equipment, time or facilities of sub-contractors; or other volunteer services. Costs incurred prior to the award are not allowable contributions. Program income earned under an award may not count as cost-sharing/match unless authorized by the sponsor.

Cash contributions can be sources of funds used to offset the total cost of the project. For example, travel, equipment, or other cost items can be considered if these costs are necessary to

conduct the activities in the project, and if the sponsor approves such contribution. Cost-sharing/match must be listed as a university contribution in the proposal budget in order to receive agency approval.

NOTE: University facilities should not be used as proposed cost-sharing/match.

Responsibilities and Duties

Office of Sponsored Programs is responsible for ensuring that the cost-sharing/match

- is appropriate and is properly reflected in the proposal and award,
- complies with OMB Circular A-21, agency and program/award-specific regulations and University policy, and,
- has been approved by the Dean, Department Chair, Provost and Vice Chancellor for Academic Affairs, and any other authorized person responsible person(s) who have oversight management of the proposed resources.

The Principal Investigator (PI) is responsible for

- ensuring cost-sharing/match for the project is fulfilled in accordance with what was approved by the sponsor and is within the approved project period
- documenting, reporting, and certifying approved cost-sharing/match
- submission of cost-sharing/match documentation and report to Contracts and Grants Accounting in a timely manner and in accordance with the terms of the award

Contracts and Grants Accounting is responsible for

- establishment of proper procedures for accounting for and documenting cost-sharing/match;
- calculating and documenting the cost-sharing/match; and
- appropriately reflecting cost-sharing/match in required agency fiscal reports.

Pre-Award Cost-Sharing/Match Considerations

Cost-Sharing/Match commitments should be made only when required by the sponsor, and then to cost-sharing/match only to the extent necessary to meet the specific requirements of the sponsor. Cost-Sharing/Match which may be in the form of cash or in-kind contributions must be established at the time of proposal submission.

When proposals are submitted with cost-sharing/match requirements, the Office of Sponsored Programs (OSP) staff reviews the Internal Proposal Processing Form to ensure that the Dean and/or responsible person(s) for the cost-sharing/match source have approved the contribution (cash and/or in-kind). The PI must provide the account number indicating the source from which cost-sharing/match is to be charged.

Following is the pre-award process for reviewing and confirming the appropriateness of cost-sharing/match:

- A. Agency guidelines are reviewed by OSP staff to determine the match requirements.

- B. The proposal is reviewed to ensure that the proposed cost-sharing/match is consistent with the agency's guidelines and is appropriate. Once the cost-sharing/match requirement is satisfied, a copy of the proposal transmittal form, abstract, budget and budget justification is sent to Contracts and Grants Accounting and the Office of the Provost and Vice Chancellor for Academic Affairs for review and approval of the proposed contribution and release time/percent of effort and for proposal signature.
- C. The Request for Cost-Sharing/Match Form must be completed and properly signed when routing the proposal through the system for approval.
- D. After the signed proposal is returned from the Office of the Provost and Vice Chancellor for Academic Affairs, OSP staff makes copies and submits the original and copies to the sponsor and/or the proposal is submitted electronically. Submission will be in accordance instructions noted in sponsor guidelines.

Post-Award Cost-Sharing/Match Considerations

Cost-sharing/match commitments approved by the agency must be documented and reported to the sponsoring agency. Timely and accurate documentation is required. Reporting of cost-sharing/match to the sponsoring agency must be in accordance with the terms of the specific award and in congruence with federal requirements.

Contracts and Grants Accounting (C&G)

- A. Documentation of cost-sharing/match is satisfied by completing the Cost-Sharing/Match Report Form and submitting it to Contracts and Grants Accounting (C&G). Copies of purchase requisitions, travel authorizations, etc., should be attached as backup. These costs must be clearly shown as cost-sharing/match in the approved project budget.

This documentation will be filed and maintained in the project award file within C&G.

- B. Financial Reporting – During the preparation of required fiscal reports, C&G will utilize the information provided in the Cost-Sharing/Match Report.

Cost-Sharing/Match Report

1. When the University is required to participate in the costs of certain projects by cost-sharing/match, the University must fund these contributions from sources acceptable to the sponsoring agency. Such cost-sharing/match requirements are binding upon the University, and if not fulfilled, can result in a reduction of sponsor funding. Since these contributions are considered a part of the project's costs, the University is responsible for maintaining documentation.
2. It is the responsibility of the Principal Investigator (PI) to have the report approved and certified by the person(s) authorized to commit the resources.

3. The purpose of the form is to report and certify to C&G the amount of contribution given by the University on the referenced project. This information is then provided to the sponsoring agency by C&G, pursuant to their requirement to document and report such contributions.
4. The report must be submitted in accordance with the frequency as noted in the specific award terms and conditions (monthly, quarterly, etc). In lieu of designated frequency, the report must be submitted no later than fifteen (15) days after the end of each calendar quarter (January 15, April 15, July 15, and October 15) throughout the life of the project.
5. Upon receipt, C&G will review the report and notify the principal investigator if any corrections are necessary.
6. C&G will report the information to the sponsor.

NOTE: It is absolutely imperative that this report be completed and submitted in a timely manner.

**REQUEST FOR COST-SHARING/MATCH FORM
WINSTON SALEM STATE UNIVERSITY**

University policy allows cost-sharing/match only when it is required by the sponsor. A proposal with cost-sharing/match cannot be approved without a completed and signed Request for Cost-Sharing/Match Form

PI Name:
PI Dept/Center/School:
Title of Proposal:
Sponsor Name:
Project Start Date:
Project End Date:

In-Kind Faculty Salaries (Indicate Name)	Source (School, Dept, Center)	Account # (Must Include)	Base Salary	%Effort	\$Amount Toward Project	Fringes Calculated on % of Salary	Indirect Costs Calculated on % of Salary	Total

In-Kind Staff: \$ _____ Account #(s)
 In-Kind Students: \$ _____ Account #(s)
 Cash Contributions (Travel, Supplies, etc): \$ _____ Account #(s)
 Third-Party In-kind: \$ _____
 Grand Total: \$ _____

- NOTES:**
- 1) Account Numbers must be inserted in order to approve source of contribution.
 - 2) Total value of Faculty, Staff and Student In-Kind contribution should include the \$ Amount Toward Project, Fringes, and Indirect Cost.
 - 3) All proposed cost-sharing/match must be for the benefit of conducting activities in this proposal.
 - 4) Release-time for faculty and staff must be approved when submitting this proposal in order to obtain approval as committed cost-sharing/match (complete the Grant Release-Time Form and attach it to this form).
 - 5) Source of cost-sharing/match must be available during the period(s) of the project in order for it to be allowable
 - 6) A letter committing cost-sharing/match from a Third-Party must be signed by authorized person(s) for that entity and must be attached to this form.

Approvals:

PI/PD Date:

Chair Date:

Dean Date:

Provost & VC for Academic Affairs Date:

NOTE: Person(s) who are responsible for cost-sharing/match resources must sign, along with the Principal Investigator (PI) responsible for this report.

**COST-SHARING/MATCH REPORT FORM
WINSTON SALEM STATE UNIVERSITY**

Reports of cost-sharing/match must be submitted to Contracts and Grants Accounting in accordance with the Cost-Sharing/Match Policy.

PI Name:

PI Dept/Center/School:

Title of Proposal:

Sponsor Name:

Project Start Date:

Project End Date:

REPORTING PERIOD:

In-Kind Faculty Salaries (Indicate Name)	Source (School, Dept, Center)	Account # (Must Include)	Base Salary	%Effort	\$Amount Toward Project	Fringes Calculated on % of Salary	Indirect Costs Calculated on % of Salary	Total

In-Kind Staff: \$

Account #(s)

In-Kind Students: \$

Account #(s)

Cash Contributions (Travel, Supplies, etc): \$

Account #(s)

Third-Party In-kind: \$

Grand Total: \$

- NOTES:** NOTES: 1) Insert data for in-kind, cash and third-party contributions
 2) Attach Third-Party contribution statement of certification of cost-sharing/match for this reporting period.
 3) Documentation for this cost-sharing/match must already be on file (Personnel/Budget Action Forms, Purchase Requisitions, Travel, etc.).

Approvals:

_____ Date:

PI/PD

_____ Date:

Chair

_____ Date:

Dean

_____ Date:

Provost & VC for Academic Affairs

NOTE: Person(s) who are responsible for cost-sharing/match resources must sign, along with the Principal Investigator (PI) responsible for this report.