

## RG:11

### Cost Sharing/ Matching Policy

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#### I. PURPOSE

Cost sharing activities occur when a portion of a sponsored program or grant is not paid for by the sponsor/ granting agency. These costs/ in-kind are to be paid for by the University to assist with the project. This policy is to ensure that such costs are properly approved and recognized by the University prior to grant application and acceptance.

#### II. POLICY STATEMENT

All grant applications must originate within the Office of Research, Grants, and Sponsored Programs. Grant applications that include cost sharing activities must be approved by the ORGSP Executive Director, the Department Head, and the Executive Vice President for Finance no matter the type of cost sharing (mandatory, voluntary committed, voluntary uncommitted, or third party).

All cost sharing activities must have the pre-approved budget transfer transferred at the beginning of the project into the new grant account before spending can begin.

#### III. DEFINITIONS

**Mandatory Cost Sharing:** Funds required by the sponsor/ granting agency as a condition of accepting an award.

**Voluntary Committed Cost Sharing:** Funds not required by the sponsor/ granting agency. However, if committed in the proposal and following application documentation, it is legally binding and must be provided by the University.

**Voluntary Uncommitted Cost Sharing:** Funds not required by the sponsor/ granting agency and not required to be tracked and reported on. This type of cost-sharing is not included in the proposal.

**Third Party Cost Sharing:** Funds or in-kind provided by a separate non-federal entity not associated with the University. The third party can support through cash or in-kind contributions. This type of cost sharing must meet the Uniform Guidance that defines allowable cost sharing expenditures.

#### IV. AUDIENCE

This policy applies to any grant applicant/department who intends to apply for a grant in which cost sharing is applicable and expected.

#### V. COMPLIANCE

Failure to follow this policy will result in grant awards not being accepted by the University if University sponsored funding is required.

## VI. ROLES AND RESPONSIBILITIES

**Grant Applicant:** Responsible for notifying ORGSP of their intent to apply and reviewing the budget proposed with the grant with ORGSP. The grant applicant must obtain approval from their department regarding any cost-sharing that will come from their respective departmental budget. The grant applicant must ensure that approval from the ORGSP, the Executive Vice President for Finance, and their own department head has been granted prior to submitting any application.

**ORGSP:** Responsible for reviewing the proposed budget and ensuring that the Executive Vice President for Finance is aware of any cost sharing requirements.

**Executive Vice President for Finance:** Responsible for approving or denying cost sharing/matching requests in writing. This approval must contain the budget line from which the costs are being contributed from.

**Department Head:** Responsible for approving or denying cost sharing/matching requests and the final grant application.

## VIII. PROCEDURE

Once a grant applicant has located a grant they wish to apply for, they should notify the ORGSP. Formation of the grant budget is typically constructed during the application process. If any cost-sharing is required or requested with the grant, approval from the ORGSP Executive Director, the Vice President for Finance, and the Department head must be obtained. Once these approvals are in place, the grant applicant may continue with constructing their grant application. The approval from the Vice President for Finance must be in writing and indicate the budget line from which the costs are being contributed from.

If the grant is approved and awarded, funds must be moved into the new grant account created by ORGSP prior to the spending of any funds. It is the responsibility of the PI/PD of the grant to supply the Budget Adjustment Form to ORGSP for approval. Once ORGSP has approved, the Budget Adjustment Form will be sent to finance for final approval and transfer.

## IX. CONTACT INFORMATION

For more information regarding this policy, please contact the Office of Research, Grants, and Sponsored Programs.

## X. DOCUMENT HISTORY

Effective Date: 04-24-2024