UNT CENG Cost Sharing Policy and Procedure

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Cost Share

• What is cost share?
• What qualifies as cost share?
• UNT Cost Sharing Policy
• UNT Cost Sharing Procedures
Definition

- Cost sharing or matching is the portion of project costs not funded by the sponsor.

- Usually associated with federal grants or cooperative agreements - NOT contracts

NSF Major Research Instrumentation Program (MRI):
- cost sharing of precisely 30% of the total project cost is required for Ph.D.-granting institutions of higher education...
Criteria

In order to qualify as cost sharing, costs:

• must be directly identifiable with project

• must represent costs incurred during period of performance

• must be allowable under A-21 and guidelines of funding agency
If cost share is shown in proposal:

- It is a commitment of the award.
- It is tracked.
- It must not be included as cost sharing contributions on any other federally funded project.
Types of Cost Share

• Mandatory - required by sponsor as a condition of award

• Voluntary - offered by the grantee when not specifically required by sponsor
What qualifies as cost share?

- salaries (faculty’s academic time)
- associated fringe benefits
- equipment
- supplies
- tuition
- indirect costs associated with these
UNT Policy on Cost Sharing

- Cost share should not be included in the proposal unless it is required by the sponsor. (Mandatory)
- If required, do not exceed the amount or percentage identified in the RFP or solicitation (Minimize when possible).
- Cost Share must be approved by the Chair/Dean/VPR.
- Third Party cost share requires a backup account.
Preferred mechanisms for cost sharing

- salaries and fringe benefits
- F&A costs associated with any cost shared direct expense
- Unrecovered F&A costs due to a lowered or waived F&A rate
In the College of Engineering, submit materials directly to the Associate Dean for Research three weeks prior to the agency deadline.
Cost-Share Procedures at UNT

List of materials:
a. Proposed budget using Budget Builder,
b. UNT Pre-Award Cost Sharing Form,
c. VPR&ED Request For Cost Sharing Form,
d. URL of the grant program to which you are applying

e. Draft of the proposal (An outline or overview of the proposal may be acceptable)
Cost-Share Procedures at UNT

• Prepare two budget builders: Sponsor BB and Cost Share BB

Total Project Costs =

Grant/Contract Award + Cost-share

(Sponsor BB) (Cost Share BB)
Cost-Share Procedures at UNT

- Complete a Cost Sharing Approval form and obtain required approvals

Pre-Award Cost Sharing Form
Office of Grants and Contracts Administration (OGCA)

<table>
<thead>
<tr>
<th>Type of Cost Share/Match</th>
<th>Funding Categories</th>
<th>Cost Sharing Amounts by Year</th>
<th>**Total Cost Sharing Amount</th>
<th>Dept ID</th>
<th>Dept Name</th>
<th>Fund Category</th>
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</table>

** Contingent upon full funding. Any reductions in funding will result in a proportional reduction of cost sharing.

Purpose of Cost sharing policy: To establish policy for the identification, funding, accounting, and reporting of cost sharing or matching requirements in conjunction with a sponsored project.
Definition of Cost sharing: Cost Sharing or matching means the portion of the project or program costs that are not funded by the sponsor and are funded by the institution.
1. Mandatory cost sharing: Refers to those costs which are either required by the terms of the award or by federal statute that the University must contribute toward the project in order for an award to be made.
Thank you!