



## Cost Sharing Policy

June 22, 2018  
Revised March 25, 2024

### Background

Cost sharing/matching represents the portion of a grant award's total costs that are not provided by the sponsor of the award. It is the partial support for the cost of a sponsored award provided by the University or by a third party. The terms "cost sharing" and "matching" are often used interchangeably, although matching usually refers to support offered to "match" funds provided by the sponsor. **In cases where commitments of university resources are made in support of sponsored programs, the Office of Research and Sponsored Programs (ORSP) and the committing schools/departments must ensure that the estimated value of the resources are accurate and that the allocation of resources is consistent with University policies governing sponsored program expenditures and indirect cost calculations.** In addition, for federal awards cost share expenses must be verifiable from CSUEB records, as required by \_\_\_\_\_, regardless of the reporting requirements of the sponsor.

Cost sharing is not permitted unless the sponsor requires such a commitment. Cost sharing creates an additional administrative burden for the PI and the departmental, collegiate and institutional staff who must document, track, audit, and report such expenditures. Additionally, a natural effect of cost sharing is to lower CSUEB's federally negotiated Facilities and Administration (F&A) rate (allowable indirect cost rate). This reduces the amount of funds available to the institution for program and infrastructure support and enhancements. If cost sharing obligations are not required, they should not be listed as part of the sponsored project budget and should not have a dollar value assigned in the narrative section of the grant proposal.

### Sources of Cost Sharing

Third party contributions

Other sponsored projects Non federal – requires sponsor approval; Federal requires prior approval from the sponsoring federal agency.

In kind – non cash contributions such as volunteers or property. Property purchased with Federal funds may be counted as match with prior approval from sponsor.

Unrecovered (F&A) costs – In the rate cases of lowering or waiving overhead

## **Types of Cost Sharing**

Mandatory – Project costs that are not borne by the sponsor, but are required as a condition of the award. “Sponsored encouraged” cost sharing not required as a condition of receiving an award does not

**During the Award Stage:**

Certifying cost sharing must be done by using the Cost Sharing/Matching Contribution form with detailed documentation attached. The form must be submitted to ORSP semi annually by the PI. All appropriate signatures must be included on the form. All cost sharing identified on the form must