



CALIFORNIA STATE UNIVERSITY
LONG BEACH
RESEARCH FOUNDATION

Cost Sharing

Policy Objective:

This policy establishes guidelines for the appropriate monitoring and documenting of cost share as required by ICSUAM policy number 11003.07 and per 2 CFR 200.306.

Policy Statement:

This policy establishes guidelines for cost sharing on external funding (regardless of funding source) administered by the Office of Research and Sponsored Programs (ORSP) in order to ensure compliance with federal regulations governing cost sharing (or matching) on sponsored projects.

Cost sharing shall be made only to the extent necessary to meet the specific requirements of the sponsor or other institutional priorities. At the time of proposal, all committed cost share must be detailed as to source and approved via the internal proposal review and approval process. Voluntary cost sharing is not allowable under any circumstances, regardless of the funding source. In rare cases of voluntary cost share commitments, the AVP of Research and Sponsored programs will consider the potential significance of the proposed scholarly activity to the overall mission of the institution and the academic or interdisciplinary unit when approving voluntary institutional cost share. In rare cases where voluntary cost share is deemed necessary, it shall be clearly noted as additional cost share via the internal proposal review and approval process, along with a justification as to why the voluntary cost share is necessary. The corresponding Dean/Director or authorized administrator along with the AVP of Research and Sponsored Programs must approve all voluntary cost share via the internal proposal review and approval process.

Cost Share Requirements

Cost share commitments shall only be made when required and then only to the extent necessary to meet the specific requirements of the funding agency.

In compliance with the Uniform Guidance section §200.306, cost sharing or matching, all cost share contributions shall meet the following criteria:

- A. Are verifiable from the non-Federal entity's records,
- B. Are not included as a contribution for any other federally assisted project or program,
- C. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives,
- D. Are allowable under the applicable cost principles

- E. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching,
- F. Are provided for in the approved budget when required by the Federal awarding agency, and
- G. Conform to other provisions of federal regulations, as applicable.

Costs documented as cost share shall fall within the project period of the award. Volunteer services are allowed if the services are necessary and integral to the success of the project. Rates for volunteer services shall be consistent with those paid for similar work.

Cost share may not be:

- A. Utilized as cost share on any other project,
- B. Federal funds except where authorized by federal statute,
- C. Earned income under the project except when expressly authorized by the prime sponsor

F&A and Depreciation as Cost Share

Full-cost recovery for indirect cost is mandatory. If the agency requires a lower indirect cost rate, then unrecovered indirect cost may be used as cost share only with written approval from the funding agency, either by direct approval, stated in the RFP or within the agency's formal policies.

Depreciation on equipment cannot be used as cost share since it is already included in the calculation of the CSULB Research Foundation's F&A rate.

Subawards

When cost sharing is a requirement of a subaward, the Principal Investigator will work with his or hers assigned Grants and Contracts Administrator (GCA) in monitoring, compliance with cost sharing requirements. The commitment will be clearly identified in subaward documents, monitored and appropriately reported to the pass-thru entity and sponsor.

Roles and Responsibilities

Principal Investigator - Responsible for:

- A. Identifying cost-sharing commitments, securing the appropriate institutional approvals for proposed cost sharing commitments, and making sure the cost sharing commitments are fulfilled during the course of the project.

- B. Considering the administrative requirements and responsibilities inherent in the proposed cost sharing commitment and weigh the cost effectiveness and the expected benefits of the cost sharing.
- C. Submitting the cost share commitment via the internal proposal review and approval process and appropriate supporting documentation for all cost share.
- D. Providing documentation supporting cost-share charges in a timely manner.
- E. Certifying that the cost share has not been committed to other projects.
- F. Certifying that the cost share was necessary for completion of the identified project.
- G. Identifying and documenting additional sources of cost share if committed cost share sources fall short of anticipated levels.

The Directors and College Deans (or other appropriate Administrator, if applicable) - Responsible for:

- A. Verifying the cost share committed via the internal proposal review and approval process.
- B. Verifying the semester cost share reports and corresponding documentation.
- C. Identifying and documenting additional sources of cost share should the PI be unable to meet the cost share commitment.

ORSP shall have oversight and compliance of the cost share process. ORSP shall maintain cost share documentation and assist with reporting cost sharing to the funding agency (in accordance with the funding agency regulations).

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