**CSUEB Cost Sharing/Matching**

Cost sharing/matching represents the portion of an 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 on sponsored programs, the Office of Research and Sponsored Programs (ORSP) and the committing schools/departments must ensure that the allocation of costs of these resources is consistent with University costing policies governing sponsored program expenditures and indirect cost calculations. In addition, cost-shared expenses must be verifiable from CSUEB records, as required by OMB Circular A-110 Section C23a(1), regardless of the reporting requirements of the sponsor.

CSUEB strongly discourages cost sharing unless the sponsor requires such a commitment. Cost sharing places an additional administrative burden for the PI, departmental, collegiate and institutional staff to document, track, audit, and report. Additionally, a natural effect of cost sharing is to lower our federally negotiated Facilities and Administration (F&A) rate (allowable indirect cost rate) which in turn reduces the amount of funds available to the institution for program and infrastructure enhancement. If cost sharing obligations are not required, they should not be listed on the budget page and should not have a dollar value assigned in the narrative.

**Sources of Cost Sharing**

- University funds
- Unrecovered (F&A) costs – To lower or waive overhead costs the PI must received approval from the Provost. Waivers will only be given under special circumstances.
- Third party contributions
- Other sponsored projects (non-federal)
- 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.
- Federal projects (Prior approval from sponsor required)

**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 imply mandatory cost sharing.
- **Voluntary Committed** – Project costs that are not borne by the sponsor and are not required as a condition of the award, but are offered in the proposal by the PI, ordinarily in the form of contributed effort. Voluntary committed cost sharing becomes mandatory once the award is made and cost sharing must be documented and verified by the Department/Colleges throughout the life of the award. Voluntary committed cost sharing amounts and documentation must be reported and submitted to the Sponsor.
- **Voluntary Uncommitted** – University faculty (including senior researchers) expended effort that is over and above that which is committed and budgeted for in a sponsored agreement. This does not include costs other than salary and benefit and is not considered to be cost sharing and does not require reporting to the sponsor.

**Prior to proposal submission PIs must provide ORSP with the following:**
The Proposal Routing Form (PRF) due at time of submission. Any cost sharing/match committed shall be noted on the form in the box provided.

When a proposal involves cost sharing with University funds or resources, a statement or letter must be included verifying that the cost sharing can be honored.

When a proposal involves a commitment from a third party, a letter of concurrence/commitment from the third party is required.

When a Chair, Director, or Dean signs the PRF and cost sharing is indicated on the form, the responsible administrator is indicating approval of the cost sharing commitments being made by the campus unit/department. Therefore, it is important that Chairs, Directors, and Deans only approve cost sharing commitments that are necessary, allowable, and allocable.

During the award stage:
Certifying cost sharing must be done by using the Cost Sharing/Matching Contribution form and 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 include supporting documentation that justifies the cost. ORSP will work with the PI to ensure the required supporting documentation is obtained.

Reporting:
Cost sharing must be reported to the sponsor as required by the sponsor.

Important Dates:
- Cost sharing must be certified for the period of July 1st through December 31st of each year by January 31st of the subsequent year.
- Cost sharing must be certified for the period of January 1st through June 30th of each year by July 31st of the current year.