



Cost Sharing in Sponsored Projects # 2320.020

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| INITIAL EFFECTIVE DATE: | LAST REVISION DATE: | RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT |
| February 11, 2004 | March 31, 2021 | Office of Research and Economic Development |

POLICY STATEMENT

Cost sharing from FIU will be permitted only when the sponsor RFP provides that cost sharing is mandatory for submission of the proposal and has been approved by ORED Pre-Award. This policy does not preclude exceptions that may be judged appropriate under particular circumstances and those exceptions shall be determined by either the Vice President for Research or his designee.

If cost sharing is to be pledged for a proposed project from a collaborator outside FIU, the proposal package to ORED must include a commitment letter on the collaborator’s letterhead, evidencing the collaborator’s agreement to provide the cost sharing pledged in the proposal and signed by an authorized representative of the collaborator. The amount of cost sharing pledged in the proposal must match the amount of cost sharing pledged in the collaborator’s letter.

SCOPE

University Community (faculty, staff and students)

REASON FOR POLICY

ORED Policy - Direct Costs on Privately Funded Sponsored Projects
 ORED Policy - Only Allowable Direct Costs May be Charged on Federally Sponsored Project Proposals
 ORED Policy - Tracking Cost Share on Sponsored Project Award
 2 CFR PART 200 –Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards



| DEFINITIONS | |
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| TERM | DEFINITIONS |
| Cost sharing | “Cost sharing,” also referred to as “match” is the amount of funds or resources needed to complete a sponsored project which are not being funded or provided by the project’s sponsor. |
| OMB | “OMB” is the U.S. Office of Management and Budget. |
| ORED | “ORED” is the Florida International University Office of Research and Economic Development. |
| RFP | “RFP” is a request for proposal from a sponsor detailing the requirements for a proposal. |

| ROLES AND RESPONSIBILITIES |
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| N/A |

| RELATED RESOURCES |
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| <p>ORED Policy - Direct Costs on Privately Funded Sponsored Projects</p> <p>ORED Policy - Only Allowable Direct Costs May be Charged on Federally Sponsored Project Proposals</p> <p>ORED Policy - Tracking Cost Share on Sponsored Project Award</p> <p>2 CFR PART 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</p> |

| CONTACTS |
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| <p>Office of Research and Economic Development Florida International University 11200 S.W. Eighth Street - MARC 430 Miami, Florida 33199 Telephone: (305) 348-2494</p> |

| HISTORY |
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| <p>Initial Effective Date: February 11, 2004 - Office of Sponsored Research Administration Faculty/Staff Guide for the Administration of Externally Funded Projects, INTERIM VERSION.</p> <p>Review Dates (<i>review performed, no updates</i>): N/A</p> <p>Revision Dates (<i>updates made to document</i>): March 31, 2021</p> |



Cost Sharing in Sponsored Projects # 2320.020a

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| February 11, 2004 | March 31, 2021 | Office of Research and Economic Development |

PROCEDURE STATEMENT

For all cost sharing to be pledged by FIU, the PI must complete a Cost Share Form and provide that Cost Share Form as part of the proposal package submitted to ORED for review prior to submission to the sponsor. All cost sharing that is pledged on the project must be listed on the Cost Share Form; this includes any commitment for cost sharing described in the text of the proposal.

The cost share form must list all the cost sharing pledged to the project by FIU, per year, and with a cumulative amount, and include the FIU department ID's from which the cost sharing will be drawn. The FIU representative authorized to sign on the department ID(s) being pledged in cost sharing must sign the Cost Sharing Form as evidence that the cost sharing has been approved and that there is funding in the department ID pledged as cost sharing to cover the amount of cost sharing proposed for at least one year. (If cost sharing funds are not available at time of award, the sponsor budget for the project will not be released.)

Cost share for projects must come from the proposing colleges(s) and department(s). ORED will consider contributing cost sharing (only when required by the RFP) in proposals that have an institution wide implication or benefit. In instances where ORED determines that cost sharing from ORED will be permitted, ORED will only match (on a 1:1 basis) funds cost shared by the college(s) and department(s) for project specific infrastructure costs such as equipment and supplies (i.e. college pledges \$1000 in equipment then ORED will pledge \$1000 in equipment). ORED will not match funds pledged as salary, wages, fringe benefits, tuition, travel, or other non project specific infrastructure costs. Foregone overhead (F&A on the proposed cost share) will be permitted as a cost share item as long as the sponsor permits such costs to be used. In no instance should the cost share exceed any sponsor imposed limits or criteria.

A cost must meet the following criteria to be eligible to be pledged as cost sharing:

- Funds from another federal project may not be used as cost sharing; funds from a state or private project may be used as cost sharing on a federal project so long as the state or private project is not itself federally funded.

- Cost sharing committed must be necessary and reasonable for proper and efficient accomplishment of project objectives.
- Cost sharing commitments must be allowable under the principles of 2 CFR 200 (Uniform Guidance) (i.e., it must qualify as an allowable direct cost). Any cost that would be unallowable as a direct cost is unallowable as cost share. For example, administrative support is normally not allowed as a direct charge to a Federal award; therefore it is normally unallowable as cost sharing.
- Costs sharing is described in the approved proposal budget and/or terms of the sponsored agreement.
- Cost sharing and matching funds must be verifiable from the University's records.
- Cost sharing provisions of 2 CFR 200 (Uniform Guidance)