

Office/Contact: Grants and Contracts Administration

Source: 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Memoranda 01-06 -- Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing

Link: [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl);

<https://georgewbush-whitehouse.archives.gov/omb/memoranda/text/m01-06.html>

Form: In-Kind Contribution Form

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**SOUTH DAKOTA STATE UNIVERSITY**  
**Policy and Procedure Manual**

SUBJECT: Cost Share Policy

NUMBER: 5:29

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real property, equipment, supplies/other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

- c. Unrecovered Facilities and Administrative (F&A) Costs: The difference between the amounts charged to the award and the amount which could have been charged to the award under the University's approved negotiated F&A cost rate.

### 3. Policy

- a. Under Federal research proposals, voluntary committed cost sharing is not expected, and it cannot be used as a factor during the merit review of applications or proposals. It may, however, be considered if it is both in accordance with Federal awarding sponsor regulations and specified in a notice of funding opportunity.
- b. When cost sharing is proposed by the University and accepted by the sponsor, it becomes a binding commitment to the sponsor. The University's policy is to minimize cost sharing on sponsored projects.
  - i. Cost sharing for sponsored projects is usually provided by the involved departments and/or colleges.
  - ii. Cost sharing on a voluntary basis requires approval by the Vice President for Research and Economic Development or the Associate Vice President for Research Assurance and Sponsored Programs, their successors or designees, and is discouraged for the following reasons:

- 1.

- v. Cost sharing on a Federal award, with few exceptions, must be from non-Federal sources.
- d. Unrecovered F&A costs, including F&A costs on cost sharing expenses, may be included

- c. If required by the sponsor, GCA will report committed cost share.
  - d. The steps to take if cost share is not or will not be met include:
    - i. The PI must notify GCA and the Office of Research and Sponsored Programs and provide justification as to why cost share will not be met.
    - ii. GCA may consult a sponsor to determine if reduction can be applied to either the University's committed cost share or to both sponsors and the University's contribution on a pro rate basis.
5. Responsible Administrator

The Director of Grants and Contracts Administration, successor, or designee is responsible for annual and ad hoc review of this policy and its procedures. The University President is responsible for policy approval of this policy.

SOURCE: Approved by President on 09/28/2017.