

# SJSU Research Foundation Cost Share Policy

Policy No.: OSP03-04-001 Rev.B

Effective Date: 10/01/2022

Supersedes: OSP. 03-04-001 Rev. A

Publication Date: 10/01/2022

## 1. Purpose

This policy describes the circumstances when cost sharing and matching are allowed for inclusion in sponsored projects submitted to external agencies. The policy sets the allowability of cost sharing/matching, the items that are generally allowed or preferred for cost sharing/matching, and the financial reporting requirements and procedures for tracking and reporting cost share/matching for sponsored projects in a manner consistent with the requirements set forth in federal regulations, primarily the Office of Management and Budget (OMB) Uniform Guidance 2CFR200.

## 2. Responsibility

San José State University campus administrators, in collaboration with Research Foundation Office of Sponsored Programs directors, managers, and analysts, are responsible for the oversight and implementation of the policy

## 3. Scope

This policy applies to all principal investigators (PIs).

## 4. Definitions

This table provides definitions for special terms, acronyms, and abbreviations used in this policy.

Term	Definition
Award	The provision of funds based on an approved application and budget, to an organized entity to carry out an activity or project. This includes both direct and indirect (F&A) unless otherwise indicated
Cost Share or Matching	The value of third party kind contributions and the portion of the project that is contributed by the sponsor.
	development or execution of a project in a substantive, measurable way, whether or not they receive salaries or compensation under the grant. Typically these individuals have doctoral or other professional.



*f* Not be paid by federal funds under another award except where federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;

*f* Be incurred during the effective dates of the grant or contract.

Examples of expenditures which may be used as cost share:

*f* Faculty, staff, and student salaries, and applicable actual fringe benefits;

*f* Documentable laboratory supplies

*f* Unrecovered overhead (F&A)

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The most efficient and preferable method to provide mandatory cost share is through contributed salary, fringe benefits, and associated facilities and administrative (F&A) costs. These costs are easily track Thesen0.1 (f)-20 4 Tc yin [(5.)1F& heh6.3 (en0e (s)49 )-1p( [(5.)

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In-kind contributions can be used toward a required cost share payment. ~~The of the~~

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This table contains a list of forms and special tools referenced in this document.

Form	Description
Proposal Routing and Approval Form	Used to obtain required approvals for a grant submission; includes the cost share commitment amount and type.
Cost Share Commitment Acknowledgment of Responsibilities and Cost Share Procedure Form	Used in the PreAward process for principal investigators to certify their understanding of the Research Foundation Cost Share Policy and Cost Share Procedure, and to acknowledge their responsibility for obtaining, providing, and documenting the cost share commitment.
Cost Share Summary Sheet	Completed by the PostAward analyst based on information from the budget detail and Cost Share Commitment Form.
Time Certification for Kind Contribution	Documents the time frame of payments, time share, budget, and goals for a specific project.
Closed Account Checklist	To be completed and submitted by PI and OSP PostAward analyst upon the closing of a cost share account.
Required Sponsor Specific Forms	Specific forms required by the sponsor to be used when reporting cost share. Refer to sponsor requirements.

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[OMB Uniform Guidance 2CFR200.](#)

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All documents and records are maintained in accordance with