



Cost Sharing on Sponsored Awards

Scope

This document sets forth Scripps College's policy on cost sharing and in-kind/matching on all externally funded sponsored awards.

Policy Statement

Scripps College provides only the minimum amount of cost sharing necessary to meet sponsor requirements and discourages voluntary committed cost sharing. Cost sharing can be of the following types: mandatory, voluntary committed, voluntary uncommitted, or in-kind/matching. Mandatory, voluntary committed cost sharing and in-kind/matching must be identified, tracked separately, administered, and accounted for consistently throughout the College.

Purpose of the Policy

This document establishes requirements for the identification, funding, accounting, and reporting of mandatory, voluntary committed cost sharing, and in-kind/matching requirements associated with sponsored awards.

Definitions

Cost Sharing

A portion of total sponsored award costs not funded by the sponsor (unless otherwise authorized by federal statute).

Mandatory Cost Sharing

Funding, either required by the terms and conditions of the award or by federal statute that requires Scripps to contribute toward the sponsored award as a condition of receiving the award.

Voluntary Committed Cost Sharing

A cost associated with a sponsored award, which was identified in the proposal, but was not required or funded by the sponsor. Some common examples include:

- A percentage of effort of faculty or senior researchers included in a proposal budget or stated in the text of the proposal for which compensation was not requested and
- The purchase of equipment for the project, identified in the proposal, for which funds have not been requested.

According to [2 CFR Part 200](#), voluntary committed cost sharing on federal research proposals is not expected and cannot be used as a factor during the merit review of applications or proposals. Voluntary committed cost sharing should not be included unless explicitly described in the notice of funding opportunity.

Voluntary Uncommitted Cost Sharing

A cost associated with a sponsored award and not funded by the sponsor, which was not committed in the proposal or in any other communication to the sponsor. This includes effort of

faculty that is over and above that which is committed and budgeted for in a sponsored agreement. Some common examples include:

- Donated faculty effort on a sponsored award over and above the effort identified in the proposal or award and
- Academic year effort on a sponsored award for which only summer salary was proposed if the effort was not listed either on the budget page or in the body of the proposal.

In-Kind/Matching

The requirement by some sponsors that grant funds be matched in some proportion with funds from another party, either from the College or another sponsor. Matching requirements may be in the form of actual cash expenditure of funds or may be an “in-kind” match, which is the value of non-cash contributions to the sponsored award. In-kind or matching contributions require documentation supporting the use of the funds as in-kind/matching and may require a certification of fair market value.

Costs Acceptable for Cost Sharing

Costs and in-kind contributions, like other costs to the sponsored award, must be allowable, allocable, reasonable, and treated consistently.

All contributions, including cash and third party in-kind, shall be accepted as part of the recipient’s cost sharing or matching when such contributions meet all of the following criteria:

- The costs are allowable in accordance with [2 CFR Part 200](#);
- Are verifiable from the recipient’s records;
- Are not included as contributions for any other federally-assisted sponsored award or program;
- Are necessary and reasonable for proper and efficient accomplishment of project objectives;
- Are not paid by the Federal Government under another award, except where authorized by federal statute to be used for cost sharing or matching; and
- Are provided in the approved budget when required by the federal awarding agency.

Cost Sharing in Proposal Development, Accounting and Reporting

All cost-shared expenses must be treated in a consistent and uniform manner in proposal preparation and in the financial accounting and reporting of these expenses to sponsors. For Cost share requests A “Cost share and Facilities and Administration Reduction Approval Request Form” should be completed by the PI/PPD and routed for the appropriate approvals according to the process on the form and submitted to the Director of Foundation and Corporate, and Government Relations at FCGR@scrippscollege.edu and the Post Award Grant Specialist at postaward@scrippscollege.edu .

Identifying Cost Sharing

The source of funding for mandatory, voluntary committed cost sharing, or required in-kind matching must be approved by the Office of Business Affairs, Dean of Faculty or Dean of Keck Science and must be clearly indicated on the “Cost share and Facilities and Administration Reduction Approval Request Form”.

Responsibility for Accounting for Cost Sharing

The principal investigator and department are responsible for maintaining records of all project related costs, including mandatory and voluntary committed cost sharing.

Treatment of Voluntary Uncommitted Cost Sharing

Voluntary uncommitted cost sharing need not be identified or reported to the sponsor. But may require institutional approval based on the approvals required for the institutional account that will be charged.

Roles and Responsibilities

Principal Investigator (PI)/Project Director (PD)

- Commit to cost sharing only when required by sponsor guidelines.
- Receive approval from the Dean of Faculty, Business Affairs and Foundations, Corporate and Government Relations regarding any cost sharing commitments. For Keck Science approval from the W.M. Keck Science Department Dean is also required.
- Meet cost sharing commitments.
- Ensure that cost share expenses are allowable, allocable, reasonable, and treated consistently.
- Work on preparation of any required cost share financial reports.
- Work with Post Award Grant Specialist on submission of any required cost share financial reports.

Post Award Grant Specialist

- Provide guidance as needed to PI/PD on the appropriate use and treatment of cost sharing expenses.
- Review expenses that have been submitted.
- Work with PI/PD on submission of any required cost share financial reports.