Tuesday Tips

proposal, or in any other communication to the sponsor as a commitment of the university.

Mandatory or voluntary committed cost sharing must be disclosed to the sponsor in the proposal. (Note that the National Science Foundation has specific policies prohibiting voluntary committed cost sharing in proposals. Refer to the NSF Grant Proposal Guide when submitting proposals to this agency.)

Cost sharing disclosed to the sponsor in the proposal constitutes a promise that university funding will be provided to directly support the project. Once an award is made, the cost sharing documented in the proposal becomes a binding commitment.

According to the Uniform Guidance, voluntary committed cost sharing cannot be used as a factor during the merit review of proposals. UA/ UAF strongly discourages cost sharing unless such a commitment is required by the sponsor.

If cost sharing is mandatory, this must be noted in the request for proposals issued by the award agency. The PI and department administrators are responsible for identifying the accounts that will pay for cost sharing, and for ensuring that those costs are tracked and reported properly.

Using unrecovered indirect costs (when solicitation limits recovery of indirect costs to less than the full negotiated rate) to offset a cost share component in proposals that require mandatory cost sharing requires agency prior approval. If unrecovered indirects are included in proposal budgets, they must be specifically requested in the budget justification section.

Failure to fulfill the cost sharing obligation may result in the reduction of

Not paid by another award, except as specifically authorized by the agency.

Provided for in the approved budget when required by the awarding agency.

Incurred within the performance period of the award

Tracking, reporting, and certifying cost sharing

The PI, departmental administrative staff, and OGCA share responsibility for tracking, reporting and certifying cost-shared expenses.

Pre-award:

The PI prepares a cost share pledge by:

the sponsor in accordance with the reporting terms defined in the award agreement.

For additional information visit the OGCA website.