Policy Summary

Georgia State faculty assume a cost sharing commitment only when required by the sponsor or by the competitive nature of the award, and then are required to cost share only to the extent necessary to meet the specific requirements of the award.

Full Policy Text

For information on this policy, please see: http://ursa.research.gsu.edu/ursa/funding/proposal-development/cost-sharing/

Administration of Policy

Mandating Authority:
Unknown

Responsible Office(s):
University Research Services and Administration (Dalberg Hall, 3-3500)

Responsible Executive(s):

Policy History

Approving Body: Unknown

Rationale or Purpose

Cost Sharing is a contractual obligation committing the University to share in the costs of a sponsored project. The proper documentation of cost share has been a major target of audits making it the second leading area of cost disallowances. In addition, it is essential data used to support the Facilities and Administrative (F&A) rate proposal.

This policy is effective for awards received on or after July 1, 2003. The purpose for providing the policy is as follows:

• To provide guidance regarding the circumstances in which cost sharing is permitted by Georgia State, including what kind of services, expenditures, or assets may be cost shared.
• To provide information to the Georgia State community regarding the contractual, financial, and administrative implications that result from the commitment to cost share.
To establish procedure, which provides Georgia State with the ability to provide information to sponsoring agencies, which demonstrates that Georgia State has fulfilled any cost sharing commitments it has made as a condition of external sponsors.

To establish procedures for recording cost shared expenditures in the Georgia State accounting system in order to track, report and certify cost sharing as subject to audit under OMB Circular A 133, sponsor guidelines, or terms of the sponsored agreement.

To reinforce the understanding of the financial commitment represented by cost sharing and discourage its usage where possible.

**Additional Information**

**Additional Helpful Resources**