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Vice President for Research and Economic Development - Office of Sponsored Programs

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March 26, 2021; Reviewed/Revised Reviewed and Revised February 26, 2024

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The University of Alabama in Huntsville (“UAH” or “University”) engages in cost sharing when it is mandated by the sponsor per solicitation or policy guidance, or voluntarily when it is in the best overall interest of the University and deemed appropriate in light of specific and compelling circumstances. This document was developed to set forth University policy on cost sharing and provides guidance on the appropriate and consistent management and reporting of cost sharing throughout the lifecycle of a sponsored project. The policy is developed for the following purposes:

1. To define cost sharing and set forth the University’s position on cost sharing in support of sponsored projects.
2. To provide guidance regarding the circumstances in which cost sharing is permitted by the University; including what kind of services, expenditures, or assets may be cost shared.
3. To provide information to the University community regarding the contractual, financial, and administrative implications that result from the commitment to cost share.
4. To establish procedures which give the University the ability to provide information to sponsoring agencies which demonstrates that the University has fulfilled any cost sharing commitments it has made as a condition of obtaining external sponsorship.
5. To ensure that cost sharing on sponsored projects is proposed, managed, and reported on in a manner consistent with and conforming to the applicable requirements found in the Office of Management and Budget (OMB) 2 CFR 200.306.

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Office of Management and Budget (OMB) Uniform Administrative

Definitions:

Cost sharing – Cost sharing or matching means the portion of project costs not paid by Federal funds or contributions (unless otherwise authorized by

Voluntary Committed Cost Sharing: Cost sharing specifically pledged by UAH on a voluntary basis which is quantified in either the proposal budget and/or narrative and becomes a binding requirement of the award, must be tracked, and may require reporting. Note: *When a PI decides to use other funding source(s) to fulfill a proposed and budgeted effort commitment, that effort must be treated as voluntary committed cost sharing for both effort reporting and inclusion in Facilities and Administrative rate calculation purposes; however, reporting to the sponsor is not required.*

Voluntary Uncommitted Cost Sharing: d refers to any effort of university faculty (and possibly senior researchers) beyond that which is committed and budgeted for in a sponsored agreement. Such voluntary uncommitted cost sharing is not included in either the proposal budget or the narrative.

In-kind contributions - Represents the value of non-cash contributions, which may be in the form of charges for real property and nonexpendable personal property, provided by the University and third parties, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

The University will maintain accounting records on all project-by-project mandatory cost sharing. Project-by-project mandatory cost sharing is identified as an amount or percentage in the award. It is essential that all claims for mandatory in-kind





more information regarding UAH effort reporting policies, please see [UAH Effort Certification Policy](#).

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- x On receipt of an award document, the contract administrator will budget the sponsored account as awarded; determine the required cost sharing/matching from the award and the proposal and provide this information to the Contracts and Grants Accounting and the department/center respons



