University of Rhode Island
Office of the Controller

Cost Sharing (Match) on Sponsored Projects Procedure
Effective: December 2014

I.   **Purpose:** The purpose of this procedure is to describe the steps needed to budget and monitor cost sharing (also known as match) commitments. It supports Uniform Guidance 200.306 Cost Sharing or Matching.

II.   **Authority:** This procedure supports URI Policy #97-01 Cost Sharing.

III.   **Staff Responsibilities:** Procedures described below are handled by the Offices of Sponsored Projects (under the V.P. of Research and Economic Development) and Sponsored & Cost Accounting (under the Controller's Office).

IV.   **Procedures:**

A. Cost Share Budgets
1. If the approved proposal budget contains a cost sharing commitment, the Office of Sponsored Projects (OSP) creates a budget in the PeopleSoft grants module with a chartfield string. The chartfield string will include the applicable project number so the cost share is identified to the specific project.

2. OSP will include on the Research Action Notice (RAN) the cost sharing PeopleSoft (PS) chartfield string and "Y/N" for cost sharing commitment.

B. Cost Share Expenditures
1. Where payroll is a form of cost share, the responsible PI will submit the proper payroll forms to substantiate the cost sharing effort. The Employee Action Form will be sent to OSP, through workflow process, to approve and verify the cost sharing budget has been updated in the grants module.

2. The University's Effort Reporting System will identify the actual cost sharing effort devoted to each project) based on payroll expenditures.

3. All other University cost share expenses (non-payroll) need to be charged to the cost sharing chartfield string in order to be counted as cost share.

4. OSP will obtain third party cost sharing and tuition remission documentation from the appropriate entity and record the amounts in PeopleSoft through the Project Costing module. This process enables third party transactions to be reflected in the PeopleSoft Grants module through the Grants Portal for reporting and monitoring purposes.

5. For waived F&A and F&A on cost shared amounts, the grants portal will calculate the expenditures.

6. OSP will provide committed cost share budgets and actuals to Sponsored & Cost Accounting (S&CA) for inclusion in the required Federal Financial Reports (FFRs) as well as for monthly invoicing needs, A-133 audit selections, agency requests, etc.

C. Cost Share Monitoring:
1. The department/PI is responsible to monitor the agency approved budgeted cost share vs. actuals throughout the grant's period of performance.

2. OSP is also responsible for regular monitoring of cost share expenditures compared to the approved budget and working with the department/PI to rectify any issues.

D. Cost Share Reporting:
1. S&CA is responsible to accurately report cost share to sponsors as required, as well as provide the required documentation to auditors, outside agencies, etc. The University reports only up to the amount specified in the approved budget.

2. S&CA is responsible for ensuring all cost sharing is included as part of the research base when preparing the University's F&A (indirect) rate proposals.