



COST SHARING POLICY

Policy No.: CU-OSP-83

Section 1. General

- 1.1 This policy applies to all sponsored projects, contracts, and/or grants in which there is voluntary or mandatory cost sharing present in the terms of the agreement. This Policy is applicable to grants awarded after December 26, 2014.
- 1.2 Authority: W. Va. Code § 18B-1-6; 2 CFR 200, referred to as “The Uniform Guidance on Federal Awards.”
- 1.3 Effective Date: June 03, 2025
- 1.4 Purpose: The purpose of this policy is to ensure compliance, through developed procedures, regarding cost sharing expenditures for federal sponsored projects in accordance with 2 CFR Part 200, Subpart E.

Section 2. Policy

- 2.1 It is the policy of the University that all proposed cost sharing agreements must have the approval of a senior official prior to the submission of the proposal. In the event that the cost share agreement was not reviewed and approved prior to the receipt of an award, the Office of Sponsored Programs reserves the right to either negotiate the commitment or decline the award with the sponsoring agency.
- 2.2 Cost sharing expenditures for federal sponsored projects must be allowable under the applicable federal regulations in Subpart E under 2 CFR 200, the terms of the agreement, and university Cost Principles found in the developed procedures.
- 2.3 Cost sharing expenditures for all types of sponsored projects should be incurred and posted proportionally to the direct costs of the project throughout the award’s life. If cost sharing commitments are not met, the sponsor may reduce their portion of the award proportionally.
- 2.4 Voluntary cost sharing or cost sharing above what is required is strongly discouraged as it represents unnecessary administrative and financial burden on the university.

Section 3. Responsibility for Implementation

The Office of Sponsored Programs shall have primary responsibility for implementation and review of the developed procedures along with monitoring and updating this policy in accordance with federal award requirements.

Section 4. Definitions

- 4.1 **Cost Sharing (Cost Matching)** – the contribution of resources toward the total costs of a project from a source other than the funding organization, usually in the form of an institutional match by the recipient organization. Cost Sharing or Matching refers to the portion of total project costs not paid by federal funds or contributions and is therefore borne by the institution. Cost share/match can be actual dollars or in-kind contributions of support (such as the value to tuition waivers or salaries).
- 4.2 **Mandatory Cost Sharing** – Cost Sharing that is required by the terms of the sponsoring agency and which must be included and budgeted for as part of the award. It is explicitly required by the funding opportunity announcement and must be included in the proposal for consideration by the sponsor.
- 4.3 **Senior Official** – a person with the authority to commit funds or time on behalf of Concord University.
- 4.4 **Voluntary Cost Sharing** – Cost Sharing that the university contributes to a project by its own initiative, even though there is no mandatory cost sharing required by the sponsoring agency and is included in the proposal budget or award. Once committed, this amount becomes a legal obligation on the part of the university.

Section 5. Amendments

This Policy may be amended to change or update any and all West Virginia Code citations, names, titles, links to information, grammar, and spelling without going through the rulemaking process.

Federal and State laws, rules and regulations change. The Board may modify any portion of this policy to conform with the University's practices with such changes. Subject to the University's rulemaking policy, the University will change this policy to conform to the most current laws, rules, and regulations within a reasonable time of discovering the change.

Approval:

Intent to Plan approved by Board of Governors: October 17, 2024

Policy approved by the Board of Governors: June 03, 2025