

## COST SHARING ON FEDERAL SPONSORED AGREEMENTS

# Policy and Procedure

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### Policy Statement

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In its capacity as the fiscal and administrative agent for Old Dominion University's sponsored program activities, it is the policy of Old Dominion University Research Foundation that all costs identified as costs shared by the Old Dominion University/Old Dominion University Research Foundation on federally sponsored projects must be: (1) verifiable from University's or Research Foundation's records; (2) necessary and reasonable for proper and efficient accomplishment of the project or program objective; and (3) allowable under the federal cost principles and administrative regulations under 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

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### Reason for Policy/Purpose

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Cost sharing describes the portion of the cost of a sponsored project that is borne by ODU/ODURF rather than by the external sponsor. This policy sets forth the criteria for costs to qualify as cost sharing on federally sponsored agreements, in accordance with federal regulations.

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### Who Needs to Know This Policy

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Principal Investigators (PI's), Co-Investigators (Co-PI's), Faculty and Staff Responsible for Sponsored Research

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## Types of Cost Sharing

### Mandatory, Committed, and Voluntary Direct Cost Sharing

Cost sharing is classified as either mandatory, committed or voluntary.

- Mandatory Cost Sharing is a firm requirement for cost sharing identified by the sponsor in the program guidelines or other written communication from the sponsor.
- Committed Cost Sharing is an implied willingness for the University or Research Foundation to bear certain project costs contained in the proposal submitted to the sponsor. The commitment is not a requirement imposed by the sponsor.

Both mandatory and committed cost sharing must appear in the proposal and award budget. When an award is made, the University or Research Foundation is required to document that the amounts specified as cost sharing in the budget have actually been provided. Expenditures for mandatory cost sharing must also be included in all the financial reports submitted to the sponsor. Expenditures for committed cost sharing must also be included in all the financial reports submitted to the sponsor. Expenditures for committed cost sharing must also be included in all the financial reports submitted to the sponsor.

