



# LONG ISLAND UNIVERSITY

## GRANT COST SHARING POLICY

### PURPOSE

The purpose of this policy is to provide guidance for proposing and administering cost sharing on sponsored projects, in accordance with Federal and other sponsor requirements.

### STATEMENT OF POLICY

It is the University's policy to ensure all committed cost sharing be tracked and reported as defined in the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which states "Under Federal research proposals, voluntary committed cost sharing is not expected. It cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is both in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity." Voluntary cost sharing should not be included in a federal proposal.

### PROCEDURES

For additional Standard Operating Procedures and procedural expectations associated with this Policy, refer to:

[Long Island University Standard Operating Procedure- Grant Cost Sharing \(SOP LIU F-B-1009\)](#)

### DEFINITIONS

**GMO:** Grants Management Office

***In-Kind Cost Sharing:*** In-kind cost sharing are contributions wherein the value can be readily determined, verified, documented, and justified but where no actual cash is transacted in securing the good or service comprising the contribution. When applicable, an estimated value of the in-kind cost sharing should be determined and documented based on the fair market value at the time of the accepting award. In-kind cost sharing must be tracked manually by the department/local unit managing the award.

***Mandatory Committed Cost Sharing:*** Costs required as a condition of the award which must be tracked and may require reporting. This type of cost sharing is required by the Sponsor and must be included in the proposal.

**OMB:** Office of Management and Budget; federal office overseeing policy, budget management and regulatory objectives for the President of the United States

OSP: Office of Sponsored Projects

*Over-the-Cap Salary:* The portion of a faculty or staff member's salary and associated fringe benefits that exceed regulatory maximum imposed by the sponsor (e.g., National Institutes of Health and Department of Defense salary cap). Over-the-cap salary cannot be used to meet a mandatory or voluntary committed cost sharing requirement, since it is considered an unallowable cost to the sponsor. This should be tracked via companion account for effort reporting.

*PI:* Principal Investigator of a sponsored project; responsible for overseeing and certifying the effort of all individuals working on his/her grant(s).

*Voluntary Committed Cost Sharing:* Cost sharing specifically pledged by Long Island University 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.

*Voluntary Uncommitted Cost Sharing:* Costs and effort that are not included as part of the submitted proposal or upon acceptance of the award. This does not need to be tracked or reported.

**POLICY TYPE: FINANCE**