

**Policy Name: Cost Share / Match**  
**Effective Date: 7/1/2013**  
**University Division: Academic Affairs**

***Definition: Cost Share***

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Cost sharing or matching funds refers to that portion of project or program costs not borne by the sponsored agency. It includes all contributions, including cash and in-kind, that a recipient makes to an award.



***Terms: Cost Share***

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1. If the cost share is associated with a federal award, the only costs that qualify as cost sharing must be from non-federal sources and conform to other necessary and reasonable provisions to accomplish the program objectives.
2. It is not recommended by the university to commit cost share in proposals in which it is not required by the funder.
3. The PI is responsible for documenting and internally reporting cost share usage (even if it is from a third-party). The PI is responsible for meeting the cost share commitment.

***Procedures: Cost Share***

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***ULM Salary & Fringe Benefits***

**Pre-Award**

1. Cost share salary amount(s) is calculated by the PI based on the scope of the research/project. The calculation must include the requested salary amount(s) including fringe benefits.
2. Effort calculation and cost must be approved internally via ULM Proposal Routing and Approving Forms <http://www.ulm.edu/research/forms.html>

**Post-Award**

1. College(s) representative will update the faculty M-Form with account and salary breakdown information as provided by OSPR. M-Forms are to be completed immediately after the contract/grant/agreement is signed by all parties. M-Forms do not need to be post-dated to align with contract/grant/agreement start dates. M-Forms should be completed for the upcoming or next pay period, whichever pay period meets the Controller's Office deadlines. Calculation adjustments will be made so that the full salary and benefits is paid within the grant year, but will not necessarily begin on the contract date. (i.e. 12 month extramural funding may be spread over 10 months)

2. Faculty and staff are responsible for affirming effort conducted on the research/project to PI and OSPR via [Time and Effort Report](#)

3. The PI is responsible for providing all cost share documentation and reporting to the Controller's Office, Grants and Contract's Division. The Controller's Office, Grants and Contract's Division reports employee salary pay for effort as directed by the Sponsored Program.

### ***Other ULM Commitments***

#### **Pre-Award**

1. Cost Share must be approved internally via ULM Proposal Routing and Approving Forms <http://www.ulm.edu/research/forms.html>

#### **Post-Award**

1. The PI is responsible for providing all cost share documentation and reporting to the Controller's Office, Grants and Contract's Division. The Controller's Office, Grants and Contract's Division reports employee salary pay for effort as directed by the sponsored program.

### ***Third-Party Commitments***

#### **Pre-Award**

1. Third-party/non-ULM cash or in-kind contributions in explicit detail should be sited on a certified letterhead memorandum from the contributing agency or certified on the ULM Letter to Establish a Consortium Agreement form. <http://www.ulm.edu/research/forms.html>

#### **Post-Award**

1. The PI is responsible for providing all cost share documentation and reporting including proof of cash or in-kind contributions from the contributing agency to the Controller's Office, Grants and Contract's Division for all required reporting periods.