

Cost Sharing or Matching Policy



Policy Number: 600-001
Effective Date: July 1, 2023
Last Updated: June 14, 2025
Issuing Authority: Vice President for Research
Responsible Office: Office of Sponsored Programs

Scope:

It is the policy of Howard University (herein referred to as “Howard” or “University”) to have in place written policies and procedures (“Policies and Procedures”) to govern the methods of general management, internal operations and organization of its entities.

All Policies and Procedures of the University will govern all entities, affiliates, and subsidiaries that are required to report results to Federal Government and/or other external funding unless specifically stated otherwise, including all thirteen colleges and schools of Howard University; Howard University Hospital, WHUR (Radio Station); WHUT (Television Station); Howard University International (HUI) and other entities and/or affiliates.

This policy governs the process and controls over cost sharing or matching funds for sponsored awards in accordance with government regulations.

The University must maintain a strong accounting system capable of accurately recording the financial activity of the business. Therefore, financial reports must accurately reflect account information for determining salaries and wages that are recorded in the general ledger; and allocated to federal grants or awards and other sponsored programs.

Policy:

Regulatory Compliance Guidance

The University’s policy **is not to offer cost sharing** or matching funds as part of proposal budgets unless explicitly required by the sponsor in accordance with Office of Management and Budget (OMB) Guidance for Federal Financial Assistance (Uniform Guidance [2 CFR 200.306](#)).

Definition

Cost sharing is any project cost that is not reimbursed by the sponsor to support the scope of work defined by the federal or non-federal sponsored award. Allowable cost sharing includes those costs, such as salaries and equipment, that actually benefit the project; they are eligible to be charged to the project but are charged to HU as a commitment to the project by the University.

Costs that are not allowable to be charged to the sponsor are not allowable as cost sharing.

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As with all sponsored costs, cost sharing must be reasonable, allocable, and consistent with the terms of the award in order to be allowable.

Examples of unallowable cost sharing include:

- Alcoholic beverages
- Faculty salary on NIH awards over the prescribed NIH cap

For all Federal awards, any shared costs or matching funds and all contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all the federal criteria.

Cost sharing or matching are appropriate when they are reasonable, allocable, allowable, consistent, and conform to guidelines (as defined by Uniform Guidance [CFR 200.306](#), institutional policy and the sponsor guidelines).

The cost sharing or matching transactions require managerial review and **approval** before the transaction can be posted to the General Ledger.

Roles and Responsibilities:

Sponsored Projects Office (SPO)

Establishes cost-share budget in the system. Reviews and approves cost share expenditures for allowability. Includes cost share on programmatic financial reports.

Principal Investigator/Project Director (PI/PD)

Responsible for monitoring cost share expenditures to ensure commitments are met.

Departmental Chairs/ Head of College or School

Authorize departmental funding of cost share budget.

Implementation Guidelines:

Criteria for Cost Sharing or Matching Funds:

- Are verifiable from the University and program records;
- Are not included as contributions for any other award;
- Are necessary and reasonable for accomplishment of project or program objectives;
- Are allowable under [Uniform Guidance Subpart E - Cost Principles](#);
- Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- Are provided for in the approved budget when required by the Federal awarding agency;

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- Conform to other provisions defined by the award agreement or Uniform Guidance, as applicable.

Common Types of Documentation:

- Time and Effort Reports
- Invoices for Equipment
- General Ledger

Forms and Links:

[Office of Research Ticketing System](#)