

## ***UNIVERSITY GUIDEBOOK***

**Subject: Cost-Sharing and Over-Matching on External Grants and Contracts**

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Approved: September 24, 2003	<b>EFFECTIVE: September 24, 2003</b>

**Policy:** Cost-sharing or matching is a frequent requirement on externally sponsored grants and contracts. The University match is permitted to meet the minimum requirements of the funding agency, and “overmatching” is prohibited unless written justification is provided to document that such overmatch benefits the University.

RESOLUTION NUMBER: YR 2004-01

**Parameter:** Requests for Proposals (RFPs) from external sponsors frequently require cost-sharing or matching funds from the University as part of the budgetary grant request. The percentage of matching funds, which are required, are typically set by the agency and appear in the grant application guidelines. However, on occasion, YSU principal investigators or project directors cite additional matching funds (overmatching) on grant submissions when they are neither required nor necessary. For audit purposes, tracking of additional matching funds adds complexity to the agency and the University, and the University cannot then use these additional funds elsewhere, as match on other projects.

### **Procedures:**

1. As part of the formal grant submission process at YSU (Policy #1013.01) clearance of the submission of an external grant application *requires* a priori approval by Department Chairs, College Deans, the Director of Grants and Sponsored Programs, and the Dean of Graduate Studies and Research, the Authorized Institutional Official.
2. A typical match on an application for support submitted to an external agency would not include more than a 50 percent match from the University. In addition, such matching funds provided by the institution would normally be limited to equipment, supplies, or other non-personnel items in the budget. This approach enables full recovery of indirect costs from the funding agencies.

3. YSU faculty and staff who intend to submit a grant proposal to an external funding agency must provide a written justification for including any overmatch in the preliminary budget. *Prior* to proposal submission externally, the justification *must* be submitted to the Director of Grants and Sponsored Programs and *approved* by the Dean of Graduate Studies and Research.