Cost Sharing Sources and Project/Award Linkages

In accordance with Procedure 1306 PR.01 Cost Sharing and Procedure 1304 PR.01 Requesting and Modifying Sponsored Projects, all sponsored project proposals which include mandatory cost sharing, voluntary committed cost sharing, or in-kind matching must indicate the Award (source of funds) and Organization (to which the source of funds is linked) to fund the cost sharing in Section VIII - Cost Sharing & Salary Over-the-Cap of Form 1304 FR.03 Proposal Summary and Certification (Prosum). Evidence of approval from the appropriate University official (self-support school dean or cognizant provost) who has authority over the source of funds that will be used must accompany the proposal when submitted to the Office of Grant and Contract Administration (GCA). Signatures of the department chair, business administrator and appropriate University official signifying that funds are available in identified funding source and approved for use for this particular cost sharing commitment is required. Note that the source of funds must be identified by an Award number. A source name (i.e., endowment funds) is not sufficient to create the necessary linkages. Providing the Yale Award and Organization numbers on the Prosum gives the Award Setup Unit (ASU) the required information to establish the cost sharing account linkages once the sponsored award is received.

In those instances where it is necessary to submit a sponsored project award linkage request that is identified after a proposal has been submitted, such requests should be sent via email to Chart of Accounts at COA@yale.edu. Otherwise, it is not necessary for departments to take any further action to begin the setup of a sponsored award account beyond the initial proposal submission, except when submitting a request to open an at-risk account for pre- or late award accounts.

Lastly, not all committed cost sharing can be tracked easily via project linkages; for example, non-cash in-kind/matching or reduced F&A. However, it is important to note that ANY expense satisfying a cost sharing commitment that is not linked or not visible in the data warehouse must still be tracked by the business office. In this case, manual tracking will be required for reporting and auditing purposes.

Awareness of Cost Sharing Record Requirements: In-Kind/Matching

Some sponsors require that grant funds be matched in some proportion with funds from another party, either from the University or another sponsor. Matching requirements may be in the form of actual cash expenditure of funds or may be an “in-kind” match, which is the value of non-cash contributions to the project. In-kind or matching contributions made by a party other than Yale require documentation from that third party approving the use of the funds as in-kind and may require a certification of fair market value.

Matching in the form of cash would require the creation of a cost sharing account. Multiple sources supporting the matching of a sponsored project would require separate cost sharing accounts. Documentation supporting in-kind/matching should be retained in accordance with Policy 1105, section 1105.7 Records Related to Grants and Contracts.

Further information can also be found in Policy 1306 - Cost Sharing on Sponsored Projects and Procedure 1306 PR.01 - Cost Sharing.