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## **SPH Cost Share Process**

**Administering Office: SPH - Office of Research and Sponsored Projects (ORSP)**

**Effective: July 1, 2020**

**Last Revision: December 11, 2020**

### **Purpose:**

Cost Share is a portion of the project costs paid through non-sponsored funding sources. In SPH, generally, cost share is only allowable if the sponsor requires this as a condition of submitting the proposal and accepting a resulting award. Per Uniform Guidance, federal grant programs are no longer able to consider cost sharing during the review process unless it is required. SPH will consider non-mandatory cost share in rare instances, and this will be reviewed on a case by case basis. Cost-shared effort cannot be used for buying out of teaching responsibilities.

### **Exceptions:**

**Salary Cap:** Many agencies require all applicants to adhere to a specific salary cap. The most common salary cap GSU encounters is the NIH salary cap. Faculty budgeting effort with an institutional base salary above this cap are only eligible to charge the resulting award up to the capped salary amount. This does not change the level of effort devoted to the project; therefore, the remainder of effort costs must be documented and tracked separately with the award. At GSU, this is handled via a cost share account.

**Unbudgeted Effort:** In rare instances where effort will be devoted to a project but is unable to be applied on the proposed budget, this effort must be documented and tracked separately with the award via a cost share account. In all instances possible, effort should be included on the sponsor budget.

### **Cost Share Types:**

**Mandatory:** Cost Share is required as a condition of submitting the proposal and accepting a resulting award. These costs must be spent in parallel with the award, during the project period. These costs are documented, tracked, and reported to the sponsor.

**Voluntary Committed:** Cost Share is not required but is referenced to the sponsor. These costs must be spent in parallel with the award, during the project period. These costs are documented, tracked, and reported to the sponsor. Any cost share referenced to the sponsor automatically becomes mandatory cost share.

**Voluntary Uncommitted:** Cost Share is documented and tracked, but it is not referenced anywhere to the sponsor and is therefore not required to be reported. These costs must be spent in parallel with the award, during the project period. The two exceptions listed above are prime examples of voluntary uncommitted cost share.

### **Process:**

If it is determined that cost share is appropriate and should be included on a proposal, the GCO will draft a separate cost share budget and obtain approval of the Cost Share Approval Form. These two documents should be uploaded in the research portal, along with a comment alerting the cost share prior to routing.

For Salary Cap, no approval is required **unless** summer salary is requested. Only the salary cap calculator is required to be uploaded to the portal in all other instances.