

## **Office of Grants & Contracts Accounting** **Sample Cost Share Certification Form**

### Instructions:

The circumstances indicated below require use of the cost share certification form. Please note, the Department Head may sign on behalf of the Principal Investigator/Project Director, when appropriate.

1. Cost sharing expenditures incurred by third party organizations (external)
2. Cost sharing unrecovered expenditures incurred by Georgia Tech (internal)  
*i.e.*, tuition remission or waived F&A, if allowable by the sponsor
3. All cost sharing expenditures when formal Cost Share Certifications are required by the sponsor

Sponsored awards are managed in accordance with either 2 CFR 200 or OMB Circulars A-21 and A-110 as follows:

- OMB 2 CFR 200 – Applicable to new awards and/or incremental funding awarded on or after December 26, 2014
- OMB Circular A-21 and A-110 – Applicable to awards and/or incremental funding awarded prior to December 26, 2014

For additional information pertaining to these requirements please reference the following documents:

- Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR 200)  
[http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)
- OMB Circular A-110 – “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations”  
[http://www.whitehouse.gov/omb/circulars\\_a110](http://www.whitehouse.gov/omb/circulars_a110)
- OMB Circular A-21 – “Cost Principles for Educational Institutions”  
[http://www.whitehouse.gov/omb/circulars\\_a021\\_2004/](http://www.whitehouse.gov/omb/circulars_a021_2004/)
- Office of Grants & Contracts Accounting, Policy No. 3.9 – “Cost Share Expenses”  
<http://policies.gatech.edu/business-finance/cost-share-expenses>

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***Organizational Unit Letterhead***

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Date

Dean or Department Head or  
Senior Director of Grants & Contracts Accounting  
Georgia Institute of Technology  
Atlanta, GA

Please accept this letter as certification for cost sharing expenditures made by [Name of organization providing support or GIT department name and project #] in the amount of \$[Enter Amount] in support of cost sharing requirements for [Sponsor name, contract number, and GIT fund/project number] as documented on the attached page(s) [Include a schedule of incurred costs by type, letter/statement from the external organization, or GIT Accounting System support].

I understand the cost sharing or matching requirements as documented in the Office of Management and Budget (OMB) requirements applicable to this particular award including the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR 200) or OMB Circulars A-21 and A-110. I am familiar with the mandatory cost sharing requirements for this project and I certify that the cost sharing amount identified above meets all of the following requirements:

1. Are verifiable from the providing Institute’s accounting records
2. Are not included as contributions for any other federally-assisted project or program
3. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives
4. Are allowable under the applicable OMB regulations
5. Were not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching
6. Are documented in the approved project budget or approved in writing by the sponsor

\_\_\_\_\_  
Principal Investigator [*Print Name*]

\_\_\_\_\_  
Principal Investigator [*Signature*]

\_\_\_\_\_  
Date