General information and instructions for completing and providing supporting documentation for Cost share certification requirements:

1) The best method and easiest method to account for cost share effort is to request a project number at the time of award initiation and have the project linked to the main project where the cost share obligation exists in the Grants Management system.

2) The Period of Performance (POP) is the beginning and end dates of the main project.

3) No expenditure can be posted to the project or used as cost share for the project outside the period of performance (POP), unless the contract specifically states pre-award costs can be used to meet cost share requirements.

4) Generally speaking, only expenses that would be allowable to the sponsored project are allowable as cost sharing. Any exceptions should be approved and documented (i.e. salaries in excess of the NIH salary cap or waived Tuition Remission expenses).

5) If the project selected as the cost share matching project isn’t linked to the main project in the Grants Management system, then the department that has authority over the project being used as cost share match must complete the cost share certification form, which certifies the project can be used as matching contribution for the project in question.
   a) The appropriate signature for the cost share certification form is the individual/department that has the authority to obligate the project as cost share match.
   b) Please keep in mind if the cost share matching project isn’t linked to the main project and state funds aren’t used (other sponsored funds are used) the department has to provide justification on how the cost share matching project ties in with or falls under the scope of the main project.
   c) The Cost Share Requirements and Certification Form can be found on the Grants and Contracts website: http://www.grants.gatech.edu/admin_standard_blank_forms.php

6) The point of reference for what can be used to fulfill your cost share obligation is the OSP document, “Sponsored programs/research proposal cost sharing approval forms”, or any other cost share documentation (budget proposal) submitted during the application phase of the award. These documents serve as your cost-share contractual agreement.
   a) If your cost share obligation is a one-to-one match you are definitely obligated to match the same dollar amount that you spend.
   b) For general guidelines and applicable policies please refer to rule 3.8, under the policies and procedures link, on the Grants & Contracts Accounting website at the following web address: http://grants.gatech.edu/main/
7) The documents that should be attached to the cost share certification form, as backup documentation, are the expense ledgers, and when needed the ASR’s, SPD reports, and any In-Kind correspondence or reports.

   a) If every expenditure on the expense ledger isn’t used as cost share match, the department must clearly identify, on the expense ledger, the appropriate expenditures used in reaching the cost share match total. In cases where the expense ledger consists of more than a few line items the department is required to generate a spreadsheet that clearly identifies, with a total, the appropriate expenditures used in reaching the amount stated as the cost share match on the cost share certification form.

   b) If you are using salary to meet your cost share obligation, please remember the Annual Statement of Reasonableness (ASR’s) must be attached to the cost share certification form, and the ASR must clearly identify the project number you are certifying as the cost share match for the main project. The ASR’s serve as the employee’s certification he/she actually performed work on the project.

8) To calculate your outstanding cost share balance, take the beginning obligation and subtract the expenditures that you have certified via completion of the cost share certification form or the creation of a linked cost share project. Generally, the burn rate for cost sharing expenditures should be similar to the burn rate of the sponsored expenditures.

9) Unmet cost sharing obligations can result in loss of sponsored funding. (i.e. if you meet only 50% of your cost sharing obligation but have spent 100% of the sponsored funds, then sponsored expenditures will be reduced by 50% and covered by the department’s state or discretionary funds.)

10) ***Please keep in mind your cost share effort should be certified on an Annual basis and not just at the end of the project***