Appendix A

Cost Sharing – Roles and Responsibilities

Principal Investigator (PI)
- Coordinates with school, department, and central administration personnel to identify and authorize cost sharing obligations and expenditures.

Department Administrator
- Processes and reviews cost sharing and cost matching transactions and documents funds sources.
- Coordinates with Principal Investigator and school, department, and central administration personnel to identify and authorize appropriate cost-sharing obligations and expenditures.

Department Head/Chair
- Provides direction, resources, and oversight for cost sharing obligations and expenditures.
- Approves department's source of cost sharing is matched by the fund.

Dean
- Provides direction, resources, and oversight to help ensure that all cost sharing obligations and expenditures are met in accordance with Federal regulations and University and sponsoring agency policies and procedures.
- Allocates department voluntary cost-sharing resources.
- Approves all sources of cost sharing and matching funds within the school.
- Provides departments with a mandatory salary cost-sharing budget.

Grants & Contracts (G&C) / Research Office (RO)
- Assists Sponsored Projects Accounting with providing guidance and technical expertise to the University community on cost sharing issues and regulations.
- Establishes and maintains cost sharing accounts using the University Financial Information System (Profile System).

Sponsored Projects Accounting (SPA)
- Provides institutional oversight on cost sharing.
- Primarily responsible for, and with the assistance of Grants & Contracts / Research Office, providing guidance and technical expertise to the University community on cost sharing issues and regulations.
- Includes cost sharing expenditures on financial reports, as required under Federal, University and sponsoring agency guidelines.

Third Party Individual/Entity
- Provide goods/services that were committed in the proposal.
- Maintain and submit detailed information about the cost of the contributed services and/or goods to the PI, in a timely manner, in accordance with required Federal, University and sponsoring agency guidelines.