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

**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 Grant Line.

**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 committed cost-sharing resources.
- Approves all sources of cost sharing and matching funds within the school.
- Provides departments with a mandatory salary cost-sharing budget.

**Office of Sponsored Research Services (OSRS)**
- Assists Sponsored Projects Accounting with providing guidance and technical expertise to the University community on cost sharing issues and regulations.
- Update and maintain cost sharing processes in the Research Management System. Advise academic units how to budget and describe cost sharing in proposal budgets.

**Sponsored Projects Accounting (SPA)**
- Provides institutional oversight on cost sharing.
- Primarily responsible for, and with the assistance of OSRS, providing guidance and technical expertise to the University community on cost sharing issues and regulations.
• Includes cost sharing expenditures on financial reports and invoices as required by the award and/or 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.