

Cost Sharing Policy

(Updated April 2025)

What is Cost Share?

Cost share usually entails the sponsoring institution (i.e. USF) contributing a percentage of personnel time or direct costs to a grant-funded project. Related fringe benefits may be included as part of the cost share requirement, if allowed by the funding agency.

Cost share can also include funds designated for non-personnel costs, such as supplies, travel, contractual services and equipment that are paid from a USF account.

Indirect costs (or F&A) may not be used to satisfy cost share requirements.

Cost share cannot be already committed to another grant.

Cost Share Policies at USF

USF discourages cost sharing on grants. If the grant guidelines require mandatory cost share, then it can be included in a proposal budget if it is (a) declared in the Intent to Apply Form; and, (b) approved by the Dean and Vice Provost on the proposal approval form.

For cost share committed by USF, a FOAP (internal account number) must be provided on the proposal approval form to identify the source of the cost share. Funds may be transferred from this FOAP when the grant is received.

In some exceptional cases, voluntary cost share (i.e., cost share that is not required by the funding agency) may be incorporated into a proposal to a sponsoring agency, but it must be pre-approved by the OSP, the Dean, and the Vice Provost. Any proposal that includes voluntary cost share and does not have all of the above required approvals will not be submitted.

Tracking and Reporting Cost Share

All cost share funds must be tracked and monitored by the appropriate College or School.

If salaries are used to satisfy the cost share requirement, the College or School must report this breakdown on the time and effort report forms each semester.

Cost share must be allowable under the [2 CFR 220](#) and verifiable from the University's official records.

Third party cost share will be verified in advance of proposal submission to any federal grant agency. For example, if the salary of an employee at another institution is part of a cost share, a letter from the institution verifying its commitment to cost share is required.