

# **Florida Atlantic University Cost Share Policies and Procedures**

## **I. Introduction:**

These policies and procedures have been written to:

- A. Inform Florida Atlantic University's research community of the cost share policy.
- B. Educate Principal Investigators, Department Budget Coordinators, and Division of Research and Graduate Studies staff on how to administer cost share at both the proposal stage and the post award stage.
- C. Ensure consistency in estimating, accumulating (expending), documenting and reporting cost share, in order to comply with Cost Accounting Standard 501 and OMB Circular A-110, Subpart C, Section 23.