

Cost Share Language for Subaward Agreements

Detailed cost share requirements and related responsibilities are available on the [Research Administration Cost Share Sitelet](#). This document contains the additional contract language required by PNT for Subaward agreements involving cost share. PNT Subawards Group is alerted to Cost Sharing requirements for a Subrecipient in the following three ways:

- The subaward task will indicate, “Cost share obligations for subawardee” in the review comments section of the task.
- The sponsor award [may contain cost](#) sharing requirements.
- The subrecipient’s budget may contain a section for cost share.
- The Subrecipient Commitment Form Section B – Special Review and Certifications will indicate required cost share in item number three, shown below:

3. Committed Cost Sharing / Matching / In-Kind: Yes No Amount: \$ _____
 (Cost sharing, Matching, and/or In-Kind amounts must be included in subrecipient's budget and budget justification.)

The additional contract language will depend on the type of agreement and include:

- [FDP Agreement Specific Additional Language](#)
- [Non-FDP Specific Additional Language](#)
- [Modifications Specific Additional Language](#)

For Subawards and Subaward Modifications issued on and after 12/26/2014, the “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards” superseded the requirements of past OMB Circulars (including A-21 and A-110). Per Section 200.306, if a Subrecipient intends to use unrecovered F&A, in absence of the FOA specifically allowing unrecovered F&A as cost share, prior agency approval may be required. ASU’s position is that prior agency approval is not required as ASU will assume the continuation of existing prior approval waivers and retroactive application until anticipated early January release of the new Standard Research Terms and Conditions.

FDP Agreement Specific Additional Language

The following sections of an FDP subaward agreement must include the following language indicated in red as they relate to cost share:

- Page 1 of the ASU FDP Subaward Template

April 2012 FDP Research Subaward Agreement	
Institution/Organization ("Prime Recipient") Name: Arizona Board of Regents for and on behalf of Arizona State University	Institution/Organization ("Subrecipient") Name: _____

Prime Award No.: _____	Subaward No.: _____	CFDA #: _____
Awarding Agency: _____	Amount Funded This Action: \$_____	Est. Total (if incrementally funded): \$_____
	Cost Sharing Commitment Year 1: \$_____	Est. Total Cost Sharing \$_____
ORSPA, Box 876011, Tempe, AZ 85287-6011		
Subaward Period of Performance: Budget Period: From: _____ To: _____	Estimated Project Period (if incrementally funded): From: _____ To: _____	
Project Title:		

- Attachment 5, page 9, of the FDP Cost-Reimbursable Subaward Template

Budget Information

Indirect Information Indirect Cost Rate (IDC) Applied <input type="text"/> %	Cost Sharing <input type="checkbox"/> ? <input type="text" value="Yes"/>
Rate Type: <input type="text" value="Modified Total Direct Costs"/>	If Yes, include Amount: \$ <input type="text"/>

Budget Details Below Attached, pages

Budget Totals

Direct Costs	\$ <input type="text"/>
Indirect Costs	\$ <input type="text"/>
Total Costs	\$ <input type="text"/>

All amounts are in United States Dollars

- Attachment 4 - Reporting Requirements
3. Invoicing

ARIZONA STATE UNIVERSITY shall reimburse SUBRECIPIENT for services rendered and costs incurred by SUBRECIPIENT up to but not to exceed \$\$, to be paid no more frequently than monthly and no less frequently than quarterly upon submission of invoices and detailed system-generated financial reports. Required reports must accompany submitted invoices to receive payment as well. Subrecipient's invoice shall state the period for which reimbursement is being requested and will itemize current and cumulative costs by budget category. **ARIZONA STATE UNIVERSITY will not pay SUBRECIPIENT invoices that are not accompanied by detailed system-generated financial reports or other reports required of the subaward agreement.** The budget for this Subrecipient is attached. (See Attachment No. 5)

Cost Share

ASU's sponsor, XXXX, requires cost share equal to % of total project expenses or as stipulated at time of proposal for a total dollar amount of \$\$\$, which applies to the Subrecipient as well. In order to process invoice payments to the Subrecipient, ASU therefore requires that Subrecipient's invoices list cumulative cost share expenses for the subcontract as well as for the current invoice period.

\$\$\$ Maximum payable to Subrecipient (% of total project costs)

\$\$\$ Subrecipient's cost share requirement (% of total project costs)

\$\$\$ Total

Non-FDP Specific Additional Language

The following sections of a non-FDP subaward agreement must include the following language indicated in red as they relate to cost share:

- 4. Compensation.

Compensation will be on a cost reimbursable basis. ASU will reimburse Subrecipient an amount not to exceed \$_____ (Compensation Amount) for work performed in accordance with the Budget, **Attachment B**.

ASU will not be obligated to reimburse nor will Subrecipient be obligated to incur any expenditure in excess of the Compensation Amount, nor any expenditure incurred prior to the period of performance specified above. ASU anticipates this will be a continuing Subagreement contingent on the availability of funds and the scientific progress of the project.

Subrecipient is providing cost sharing as part of this agreement in the amount of \$\$\$\$. This cost sharing amount is in addition to, and not included in the total SUBAGREEMENT amount. Cost sharing expenditures must be documented on invoices. Final payment will be withheld until full cost sharing documentation is received.

- 5. Invoicing.

Subrecipient shall submit invoices not more often than monthly and not less frequently than quarterly to ASU in accordance with the BUDGET. Subrecipient's invoice shall state the period for which reimbursement is being requested and will itemize current and cumulative costs by budget category including cost share. Copies of supporting documentation will include relevant information about each expenditure item, including date of the transaction, vendor/payee, item or service purchased and amount. A copy of the expenditure ledger or detailed trial balance or other summary accounting report produced by Subrecipient's financial system will suffice to meet this requirement

Modifications Specific Additional Language

8/11/2022

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The following sections of a subaward modification must include the following language indicated in red as they relate to cost share:

- **Compensation**

The subaward amount is revised from \$_____ by the addition/subtraction of \$_____ to \$_____ and which is incorporated into revised Attachment “_”, Budget.

Cost Sharing commitment amended to include \$\$\$\$ for the revised period of performance and which is incorporated into revised Attachment “_,” Cost Sharing Budget.

Note: All budgets must include the required subrecipient cost share commitments.

Note: Insert the following language: “All invoices must include cost-share commitments” in the “Final brief comments on transaction for reporting” section of the subaward task in ERA.