ADMINISTRATIVE PROCEDURES MEMORANDUM 09-04

TO: University Administrators and Chancellors

FROM: Yaa-Yin Fong  
Director – Office of Research Services

SUBJECT: Administrative Procedure A8.947 – Accounting for Cost Sharing  
Administrative Procedure A8.955 – Sub-recipient Monitoring  
Administrative Procedure A8.955 Attachment – Sub-recipient Monitoring

Transmitted herewith are the revised Administrative Procedure A8.947 and new Administrative Procedure A8.955 and Attachment.

Revisions to Administrative Procedure A8.947 Accounting for Cost Sharing are as follows:

- Paragraph 4.a.(2) – Added definition for Mandatory cost sharing/matching and Voluntary cost sharing.
- Paragraph 4.b. – Added requirements outlined in OMB A-110 for Allowable Grantee Contribution.
- Paragraph 4.c. – Removed item (3), with references to specific percentages that can be cost shared.
- Paragraph 5.b. and c. – Revised timelines for submitting cost sharing reports from specified number of days to a timely manner.

New Administrative Procedure A8.955 and Attachment were developed to address Sub-recipient Monitoring requirements in accordance with OMB A-133 and audit recommendations issued by our external auditors, Accuity LLP. The purpose of A8.955 is to identify responsibilities for monitoring sub-recipients and document the required procedures.

Any questions concerning these procedures should be directed to the Office of Research Services at 956-7800.