

Cost-Share in Proposals

Introduction

This document will serve as a reference for faculty who are preparing a proposal that includes funds for cost share or matching. Cost share can be provided in the form of cash match, third-party contributions, and in-kind contributions. Contributed faculty effort and equipment purchases are two examples of items commonly included as cost share. In general, WFU will commit resources to a project **only** when required to do so by the sponsor and when the resources are available.

In addition to its dollar value, cost share requires additional administrative costs to the university. Once committed, it must be tracked and reported to the sponsor. Shared costs are also subject to annual internal audit and audit by the sponsor. If the University has not met its cost-share commitments, funds may have to be returned to the sponsor. Some sponsors, such as the National Science Foundation (NSF), have policies prohibiting cost share for most programs. PIs should consult ORSP for clarification of sponsor and program guidelines well in advance of proposal deadlines.

Definitions

Cost share – the portion of the total cost of a project not borne by the sponsor; also referred to as match/matching funds.

In-kind cost share – contributions provided by WFU or a third party that are in a form other than cash. Faculty effort is an example of in-kind cost share.

Mandatory cost share – cost share that is required by the sponsor, stated in the grant solicitation/guidelines, and included as a condition of the award.

Voluntary committed cost share – cost share that is not required by the sponsor but shown in the budget and/or included in the proposal. If a grant is received, voluntary committed cost share becomes a condition of the award.

Voluntary uncommitted cost share – cost share that is not required by the sponsor, is not shown in the budget, and/or is not included in the proposal.

Procedures

If funding is needed for cost share, the PI should send an email request to the Associate Provost for Research and the Director of the Office of Research and Sponsored Programs. The PI's home department, school/college, or other unit is expected to provide up to one-half of the cost share requested.

If cost share is included in a proposal, the cost share question in the budget section of the Cayuse proposal should be checked yes. In general, WFU does not permit voluntary committed cost share; however, if cost share is included, but not required, then justification should be provided in the Cayuse proposal notes. Unapproved cost share must be removed from proposals before they are submitted. ORSP reviews all proposals prior to submission and determines if cost share is included.

PIs are also discouraged from providing their time as voluntary uncommitted cost share after an award is received. Since WFU is not required to document this kind of cost share, and effort is assumed to be part of the normal research component of a faculty appointment, it is not necessary for PIs to show voluntary uncommitted cost-shared effort on their effort reports.

Responsibilities

Principal Investigator:

- ensure that cost share, if not required, is not included in a proposal
- obtain appropriate approvals for cost share prior to proposal submission
- monitor cost-share expenses after award for reporting to sponsor
- certify mandatory cost-shared effort and be able to document it in case of audit
- omit voluntary uncommitted cost share from effort report

ORSP:

- develop and implement policies and procedures related to cost-share
- review proposals for inclusion of cost share
- ensure that if cost share is included, it is approved prior to proposal submission
- maintain information on mandatory cost-share commitments in proposals and awards
- review cost-shared effort in effort reports

Associate Provost for Research:

- develop and implement policies and procedures related to cost-share
- approve requests for cost share
- review and approve all cost share in effort reports

References

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl