

## COE Cost Share Policy November 2022

When proposals are required to include cost share or matching funds follow these steps to create a budget:

1. Build the budget, including cost share, in the Federal Funds requested column.
2. When the budget is completed, send it to the PI for approval and ask the PI for any available sources they have that can be used as cost share (i.e., startup funds, professorship, PII from previous awards, etc.).
3. When the PI responds, you can start moving cost from the Federal Funds requested column to the Cost Share column in the following order:
  - **Third-party** dollars if available.
  - **Subcontractors** (if applicable and allowed) should contribute at the same required cost share percentage according to their portion of the funding.
  - **In-kind** such as Faculty salary/benefits, IDC loss (if allowed), and IDC on Cost Shared costs.
    - Generally in-kind time is approximately equal to the time funded by the budget, not more than 1 month, but can occasionally be slightly higher when the cost share requirement is high.
    - Requested time should be in even increments, such as 10%, 15%, 20%, etc. Departments sign off on this portion of the cost-share document.
  - **PI incentive** generally can be used up to 50% of PII for materials & supplies, travel, publications, equipment, or support for the postdoc, project administration, or GRAs (including tuition).
  - **COE Sources** - Once the PI has contributed the first 50% of the PI incentive, COE will match the first 50% of the PII as needed, and beyond, 1:1 up to 75% of the PI incentive. After 75% of the PII has been reached, then work with the COE ADR to figure out how to meet the rest of the needs by using graduate student support/tuition dollars or other COE sources.
4. Send the completed budget with cost share, and guidelines to Arun for approval. In the email. Include the required amount of cost share, the total requested amount from COE if any, the sponsor's name, PI's name, and the due date.
5. On the GoldSheet, the PI incentive used as cost share must be reflected as the incentive percentage for the Principal Investigator. If 75% of the PI incentive is used as cost share,  $\frac{3}{4}$  of 15% must be given to the PI, the rest can be divided among the investigators according to their contribution to the project.
6. If the proposal is led by research professors and they need salary support, PI can use part of PII for cost share as his salary. This can be half of the PII for salary + benefits and the other half of PII for another purpose.

**Non-mandatory cost share must be specifically approved by the COE ADR.**