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Sponsored Award Administration Management	Cost Share	5.80.05	12/26/2014	1 of 3

Purpose: The purpose of this policy is to provide guidance in defining the appropriate use and methods of cost sharing on all grants and contracts administered by Boyce Thompson Institute for Plant Research (BTI) and to describe the duties required to be performed for those BTI staff responsible for administering cost sharing.

- Policy:**
1. It is the policy of the BTI that cost sharing or matching commitments should only be made when required by the sponsor and then only to the extent necessary to meet the specific requirements of the sponsored project.
 2. It is generally not necessary, from a competitive standpoint, to provide an over-match, or to provide any match at all unless required by the sponsor. BTI principal investigators are not to volunteer funds or resources when the sponsor does not require them and when the project can be completed without them. Cost sharing is defined as that portion of a project or program cost that is not reimbursed by the sponsor, but is nonetheless part of the costs of that project or program.
 3. Cost sharing can be voluntary or mandatory (required by a sponsor, statute or law), and can take the form of either cash contributions or in-kind contributions. Voluntary cost sharing is that portion of a sponsored project that BTI and/or third parties contribute to a project at their own initiative. Cash contributions represent BTI's cash outlay, including the money contributed to the project by non-federal third parties. In-kind contributions represent the value of all non-cash contributions, including services and property, provided by BTI and/or third parties.
 4. In the case of federally funded projects, property purchased with federal funds may not be included under the definition of in-kind contributions unless authorized by federal legislation. Matching funds are required by statute generally as a specified percentage of program or project costs in order to be eligible for the sponsor's funding. For all federal sponsors, both voluntary and mandatory cost-sharing or matching must be provided from non-federal sources.
 5. It is not allowable to match federal funding requested with other federal funding (cash or in-kind).
 6. Proposals that include cost sharing commitments must have a separate schedule included with the proposal that specifically details the resources used to meet the cost sharing claimed and the approval signatures necessary to authorize fiscal commitment.
 7. Direct costs may be contributed to a sponsored project subject to the cost sharing conditions described in this Policy and the criteria detailed in BTI's Cost Sharing Administration Policy.

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8. If direct project costs are contributed to a sponsored project, associated indirect costs should be calculated at the appropriate BTI negotiated or approved Facilities and Administrative (IDC) cost rate.
9. It is expected that the full IDC cost rate allowed by a sponsor will be charged. IDC may be contributed to a sponsored project when associated with direct cost contributions.
10. With appropriate approval prior to the submission of a proposal for funding, cost-sharing contributions in the form of indirect costs may be made to satisfy a sponsor's cost sharing requirements. In other cases, a sponsor may require that an indirect rate below BTI's federally negotiated rate be used or may require that no indirect costs be requested, resulting in un-recovered or foregone indirect costs for BTI.
11. These costs may be claimed as cost sharing upon approval of the sponsor. Approval to use an indirect cost rate other than the federally negotiated rate or to forego indirect costs partially or entirely must be obtained from the grant manager the Director of Research Administration and the Chief Financial Officer.
12. The rationale for submitting the proposal in the absence of appropriate indirect costs. All cost sharing contributions, both cash and in-kind, which require compliance to Office of Management and Budget established by OMB Circular A-122 with OMB Circular A-110 (prior to 12/26/14), 2 C.F.R. 200 Uniform Administrative Requirements for Federal Awards (effective 12/26/14) must satisfy the criteria detailed in BTI's Allowable Forms of Cost Sharing Policy The Vice President for Finance must approve all mandatory cost sharing contributions pledged by BTI.
13. To obtain this approval, the principal investigator should submit a separate schedule along with the proposal that identifies the budget to be used in satisfying the cost share requirement. Depending on the program or agency, cost share commitments may be satisfied by providing cash, in-kind services or supplies, staff effort devoted to the project, or waived IDC costs.
14. Unacceptable cost sharing in the case of non-federal projects varies depending on the funding source.
15. All cost sharing commitments are subject to audit, BTI requires appropriate documentation of cost sharing commitments and expenditures in support of those commitments.
16. Principal Investigators are responsible for:
 - Securing all necessary cost sharing and matching funds commitments in accordance with specific agency program requirements.
 - Maintaining records to explain and certify fulfillment of cost sharing commitments.

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- Completing and adequately verifying with appropriate documentation any cost sharing certification forms and submitting in a timely manner to the Business Office.

17. Grant Managers are responsible for:

- Verifying and ensuring that the department, and/or outside third parties, can and will meet their share of all cost sharing commitments (cash and in-kind).
- Determining that the percentage of staff time committed as an in-kind cost sharing contribution is reasonable; and that the total in-kind effort expended on sponsored projects and BTI-related duties by staff members does not exceed 100 percent.
- Reviewing program specific guidelines and agency requirements to determine the necessity for cost sharing during the pre-proposal phase.
- Verifying the approval of all cost sharing commitments (cash and in-kind) prior to proposal submission.
- Informing all applicants at the pre-submission phase on their cost share responsibilities should their proposal be funded.
- Approving the cost-sharing plan included in proposed budgets.
- Reviewing award documents, program specific guidelines and agency requirements to determine any cost share requirements during post-award phase of grant.
- Providing a basis for recording cost-share in BTI's accounting system
- Follow-up, obtaining, and maintaining up-to-date and appropriate cost share documentation for each cost share grant.