From: Doug Hirt, CECAS ADR
To: CECAS Department Chairs, Center Directors, CECAS Faculty
CC: Anand Gramopadhye, Tanju Karanfil, Dianne Myers, Christina Bedenbaugh, Brittney McCall, Carla Bennett
Date: July 1, 2019
Subject: CECAS Cost Share Policy

Purpose:

The purpose of this policy is to define 1) mandatory and voluntary cost-share, 2) protocol for approvals, 3) College’s commitment to cost-sharing.

Applicability:

This policy applies to all externally funded proposals that are submitted by the College of Engineering, Computing and Applied Sciences, effective July 1, 2019. This policy supersedes all prior communication on this topic.

Government Rules and Regulations:

2CFR Part 200.306 Cost sharing or matching:

Only mandatory cost sharing or cost sharing specifically committed in the project budget must be included in the organized research base for computing the indirect (F&A) cost rate or reflected in any allocation of indirect costs.

For the cost sharing to be included in the organized research base, the cost sharing expenditures must be documented in Clemson University’s financial system (General Ledger) and identified as cost sharing for a specific purpose/project.

Definitions:

- Cost-Share: The portion of total project costs that are covered by Clemson University, to include all direct costs and any unrecovered Facilities and Administrative costs.
- Mandatory Cost-Share: Cost-share that is required by the sponsor and specified in the official application guidelines.
- Voluntary Cost-Share: Cost-share that is not required by the sponsor. Clemson University discourages voluntary cost-sharing. When cost-sharing is voluntary, departments may not use faculty release time.
**Policy and Procedure for requesting cost share:**

The ADR must approve all requests that commit college resources.

Cost share submission requests **must be discussed with** the Department Chair prior to submission to the CECAS Proposal Development Office, reporting to the ADR. The submission to the CECAS Proposal Development Office **must occur** at a minimum of two weeks prior to the proposal submission deadline. The CECAS Proposal Development Office will communicate the request and obtain approvals from the ADR and VPR in consultation with the PI and the Department Chair.

All cost share commitments must follow the above outlined protocol to ensure timely submission.

**The College will not cost share on any internally funded research projects.**

**In respect to the VPR’s Cost Share Policy #2.0.4.1:**

The college must be revenue neutral on all cost-share commitments. Meaning the projected research infrastructure support funds returned associated with the proposal less the cash cost share commitment may not be negative for the College/Departments committing to the cost share.

For large proposals, this will necessitate a conversation regarding the cost-share distribution between VPR, College, Departments, Centers, and PI. The required two-week lead time will help facilitate this discussion.

It should not be expected that the department’s cost share portion will always include faculty release time and the college contribution is cash. The commitment will depend upon the nature of the specific project and the RFP call.