



COST SHARING POLICY

Policy Number: VPR-01

Version Number: 006

Classification: VPR

Effective Date: July 2, 2002

Responsible University Office: *Vice President for Research*

1.0 Purpose

The purpose of this administrative policy is to define 1) mandatory and voluntary cost-share, 2) required approvals, and 3) the Vice President for Research's commitment to cost sharing.

2.0 Applicability

This policy applies to all externally funded proposals that are submitted by Clemson University faculty and staff.

3.0 Government Rules and Regulations

2 CFR 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.

In order 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.

4.0 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.

5.0 Policy

The Vice President for Research must approve **all** requests that commit institutional resources.

One-Third/One-Third/One-Third:

The Vice President for Research will provide a maximum one-third of the **mandatory** cost sharing funds from the Research Investment/Incentive Fund when the appropriate department and college and/or center have documented their two-thirds cost sharing commitment. **Requests of \$50,000 or more in VPR cash cost-share must be approved by the VPR no later than twenty-four (24) business hours prior to the application deadline.** When allowed by the sponsor every effort should be made to provide **mandatory** cost share from other internal contribution resources in accordance with 2 CFR 200.306 when allowed by the sponsor.

When cost-sharing is **mandatory**, departments may use faculty release time; colleges must contribute only those direct cost categories of funds that invest in long-term infrastructure enhancement, such as equipment.

Multi-Year Projects:

The Office of the Vice President for Research will provide funds to cover cost sharing commitments of \$50,000 or less in the first year of the project/grant. Cost sharing commitments greater than \$50,000 will be provided in the fiscal year specified in the proposal/agreement.

6.0 Responsibilities

Sponsored Programs Support Centers: Prepare the Cost-Share eForm in the electronic proposal submission system, including a strong justification for the cost-share and identification of which budget categories will provide the cost-share. Submit for routing in a timely manner to department chair, Associate Dean for Research and Vice President for Research.

Associate Deans for Research: Review in a timely manner the Cost-Share Request and determine if the cost-share is adequately justified.

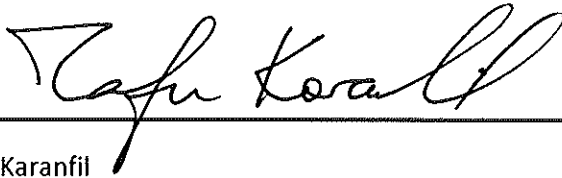
Grants and Contracts Administration (GCA): GCA fiscal managers will set up separate companion cost sharing projects for costs that will be documented in the Clemson University General Ledger. GCA will document and report mandatory cost sharing to the sponsor. Voluntary cost sharing will be documented but will not be reported to the sponsor.

7.0 Sanctions for Non-Compliance

If unapproved cost-share is proposed, Clemson University reserves the right to reject any subsequent award that is made, and may consider the principal investigator ineligible to participate in future externally sponsored projects.

8.0 Approval Signatures

This policy has been approved by:



Tanju Karanfil
Vice President for Research

| REVISION HISTORY | | |
|-------------------|-----------------|---|
| EFFECTIVE DATE | REVISION NUMBER | MODIFICATION |
| July 1, 2002 | | |
| January 24, 2011 | | |
| October 18, 2011 | | |
| January 28, 2013 | | |
| September 1, 2015 | 006 | Added 24 hour approval notice for VPR cash cost-share requests of \$50,000 or greater |
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