

Cost Share Process

Cost sharing is that portion of a project cost, included in the detailed budget and/or any other portions of the proposal, which are not reimbursed by the sponsor and, as such, represents an institutional commitment of financial and/or non-financial resources.

1. Identifying Cost Sharing Needs

The Pre-Award Administrator will determine if a cost sharing/matching contribution arrangement is required:

- During the initial review of the program guidelines with the Principal Investigator (PI).
- During budget discussions with the PI, if cost sharing is requested.
- Identifying the need for any Facilities & Administrative (F&A) waiver requests.

2. Cost Share Approvals (Voluntary and Mandatory, Excluding NIH Salary Cap)

Once potential cost sharing/matching contributions have been identified whether voluntary or mandatory:

a. Proposal Development & Documentation

- The PI should work with the Pre-Award Research Administrator/Department Finance Business Officer (DFBO) to develop a detailed cost share budget.
- Funding sources for both direct and F&A costs must be identified according to MSM Policy.
- Cost share documentation should be prepared using the MSM Cost Sharing Budget Template/Worksheet (See Associated Document 1).

b. Review and Approval Process

- The Pre-Award Research Administrator/DFBO determines the approval process and informs the PI.
- The PI submits a written request to the Unit Chair.
- If additional approvals are required, the Unit Chair forwards the request to the Dean and the Chief Business Officer (CBO) of the respective School.
- The PI may request Unit or discretionary funds for cost sharing with approval from:
 - The Unit Chair or appropriate MSM official.
 - The individual responsible for the funds.
 - The Unit is responsible for covering both direct and indirect costs of the cost share.

c. Institutional Commitment & Compliance

- Institutional resource commitments for cost sharing/matching funds must be reviewed and approved by the appropriate official responsible for funding cost share (Unit or School).
- If the PI or Unit proposes voluntary committed cost sharing (where no requirement exists from the sponsor):
- The Pre-Award Research Administrator must notify the Unit Chair/DFBO.
- The proposal will not be processed until all necessary approvals are obtained.
- The Unit informs the PI and Pre-Award Research Administrator of their decision.

d. Finalizing Cost Share Arrangements

- The PI communicates the final outcome to the Pre-Award Research Administrator.
- Based on the decision, the PI and Pre-Award Administrator:
 - Make necessary modifications to the proposal and budget.
 - Continue proposal routing.
- The Pre-Award Research Administrator:
 - Ensures the waiver request has been reviewed.
 - Attaches all documentation related to cost share approval to the proposal.

3. Considerations for Consultation and In-Kind Contributions

If a PI wants to include investigators on an as-needed basis in a grant application or proposal:

- They cannot refer to these individuals in the budget or scientific narrative as consultants or investigators with measurable effort as an in-kind contribution.
- To avoid potential cost share obligations:
 - Named investigators should be listed as “Other Significant Contributors”, acknowledging their role without committing specified measurable effort.
 - If the PI does not accept this designation, the Pre-Award Administrator must notify both:
 - The PI’s Unit
 - The named investigators’ Unit
 - The Unit assumes responsibility for the cost share effort if applicable.