Bourns College of Engineering (BCOE) Cost Share Policy

Many funding opportunities often include mandatory cost share. The required cost share amount varies by solicitation. When responding to these opportunities, only mandatory, prime sponsor required, cost-share should be committed to, and at the minimum amount required. Further, when an award is made, the committed cost share has to be carefully tracked and reported.

In general, the following ***in-kind*** cost share options are available to BCOE principal investigators and must be approved at the college level:

1. First Year Graduate Student Fellowships

First-year graduate student fellowships are a typical source of cost share. Each fellowship is typically for a first-year graduate student who would likely be included in your proposed grant activity for one academic year. Therefore, this cost share should be budgeted in the early years of your proposed project, and the investigator should have a plan on how to support the students through the remainder of their graduate careers. Cost share from a first-year graduate student fellowship includes a graduate student salary, benefits, and tuition remission fee, as well as the associated indirect costs.

2. Faculty Academic Time

Academic senate faculty with teaching, research, and service duties can cost share a small percentage of their nine-month academic year activity. Typically no more than 10% (0.9 month) of a faculty 's academic time can be committed to cost share per project. Further, no more than 30% of a faculty's academic time may be utilized as cost share across multiple projects in any given year. Exceptions must be approved by the dean. When this type of cost share is requested, the faculty's department chair should be notified. Cost share from faculty academic time includes the salary and benefits, as well as the associated indirect costs.

3. Other Non-Federal Contracts and Grants/Third Party Contributions

Generally, costs may not be committed or contributed from another extramural award, except where specifically authorized by Federal statute or the sponsor. If you have a related project that is active within the same period of performance, you can make a request to the sponsors of that project to utilize the project as cost share, so long as the costs are necessary and directly related to the project objectives. Permission from the sponsors must be in writing, and state clearly the amount that can be considered as cost share. A specific project's funding can only be used once to serve as cost share.

4. Administrative Staff Time

Administrative salaries, services, and supplies are generally not allowed, except when such costs will be incurred in the performance of a non-federal award, or where special purpose or circumstances exists-which would allow for treating such costs as direct costs. For example, if a staff member's time and effort will be used specifically for a research project but is not included in the project's budget, then the staff's time can be considered as cost share, as allowable by the sponsor. Typically, this is a small percentage that does not exceed 5%. Use of cost share in this regard will be based on agency and project specific allowance, and should only be requested in rare circumstances.

5. Other Campus or BCOE-funded research Activities

Campus or BCOE funded research activities such as mini-grant programs, seed funding, etc., can potentially be used as cost share. The decision is at the discretion of the BCOE Dean, and requests should be directed to the Associate Dean of Research and Graduate Education.

6. Other Direct Costs

Other allowable sources of cost share include direct costs necessary for the successful completion of the project, including, but not limited to: the acquisition or donation of equipment from non-sponsored awards during he project period, lab and project supplies, travel, and services. Costs must be incurred during the same performance period as the award supporting the project, and costs must be able to be documented and verified based on UCR records.

7. Project Indirect Costs (IDC) and Shared Funds

When mandatory cost share cannot be met entirely through the mechanisms above, in rare cases it is possible to consider Facilities and Administrative costs (F&A) or indirect costs when associated with the direct cost elements proposed as cost sharing. Cost sharing a portion of the project's indirect cost return may be requested as a form of cash contribution for direct costs (non-in-kind cost share), but is at the discretion of the BCOE Dean, VCR, and Provost. Requests for this type of cost share should be directed to the Associate Dean of Research and Graduate Education and must be made at least three weeks prior to submission of the proposal. This provides the Dean's Office time to obtain a commitment from the partnering offices. Should these funds be approved, a separate fund/account must be established or other means identified to track and account for the cost shared expenses.

8. Costs Generally Not Allowed as In-Kind Cost Sharing:

- Salary costs above a regulatory cap (e.g. NIH awards);
- Equipment in possession of the University at the time the proposal is submitted to a sponsor or that will be in possession of the University prior to the effective date of the award;
- Unallowable costs defined in OMB A-21; and
- UCR Facilities.