Cost Sharing Frequently Asked Questions

# If the sponsor reduces the budget and the PI does not reduce the scope this now means that UF is cost sharing. But is this type of cost sharing mandatory?

This would still be considered voluntary committed cost sharing. Mandatory cost sharing refers to eligibility to receive the award. This newly occurring cost sharing was not considered as part of our eligibility, and is therefore voluntary committed.

# Minimum faculty commitments of 1-2% that are not supported by the project and are also not quantified to the sponsor; is this mandatory cost sharing?

No, as it is not a condition of the award. The 1-2% required effort commitment for PIs is our institutional policy for addressing Memorandum M-01-06 issued by the Office of Management and Budget (OMB) which states:

“… Federally-funded research programs should have some level of committed faculty (or senior researchers) effort, paid or unpaid by the Federal Government. This effort can be provided at any time within the fiscal year (summer months, academic year, or both). Such committed faculty effort shall not be excluded from the organized research base by declaring it to be voluntary uncommitted cost sharing. If a research program research sponsored agreement shows no faculty (or senior researchers) effort, paid or unpaid by the Federal Government, an estimated amount must be computed by the university and included in the organized research base.” (<https://www.whitehouse.gov/omb/memoranda_m01-06>)

The law pertains to Federal funds, but for consistency we apply for all sponsors on all applicable proposals.

# Which types of projects are exempt from the mandatory minimum PI effort requirement?

The PI mandatory minimum effort requirement is waived for mentors on programs such as fellowships, doctoral dissertation grants and institutional training grants; equipment grants; and non-federal clinical trials.

# How should this mandatory minimum effort be entered in UFIRST when it is being cost shared?

In absence of a mandatory cost share requirement, this effort should be entered as voluntary cost sharing and it should reflect the true cost of the PI’s time. The Institutional Base should not be reduced to decrease the amount of cost share shown.

# Should all Senior/Key Personnel have a minimum effort entered in UFIRST?

UF only requires this minimum effort for the PI.

# Can I have cost sharing in my UFIRST and not tell the agency?

Yes. However, if there is an amount quantified to the sponsor, that must match the cost share budget in UFIRST. But if you do not communicate any quantifiable effort to the sponsor, put the appropriate amount of effort to achieve the project into UFIRST.

# Should the PI mandatory minimum effort be entered for internal programs such as the CTSI and UF Seed Opportunity Fund?

Yes. These programs require protected time and will hold you to your effort commitment.

# A Federal Sponsor has issued guidelines that do not require cost sharing but state that it is encouraged. What should we do?

With the implementation of the Uniform Guidance, Federal sponsors are no longer permitted to encourage voluntary committed cost share. If a sponsor has included such language in their guidelines and do not agree to remove it UF has channels, namely the Council on Government Relations, which can report this to the Office of Management and Budget (OMB). The OMB is responsible for the oversight of Federal funds and will address this cost sharing language with the offending sponsor.

Voluntary committed cost share gave schools with more resources an advantage. The removal of voluntary committed cost share is an attempt to level the playing field.

# Can non-profit sponsors encourage voluntary cost share?

Yes. The rules above only apply to Federal funds. Non-profit sponsors can still encourage voluntary committed cost share.

# My PI is submitting to a sponsor whose RFP contains a 1:1 (dollar-for-dollar) mandatory cost sharing requirement, but my PI intends to commit 2:1. Is this additional cost sharing voluntary?

Yes! In UFIRST, the amount over the required cost share amount should be categorized as “Voluntary” in the cost share budget.

# My PI has mentioned in their budget justification that UF will support the tuition of their graduate students. Is this cost sharing?

Yes. However, if the dollar amount is not specified then UF is not bound to meeting an exact dollar figure. It is recommended to stay silent on the dollar figure when including voluntary cost sharing.

Cost sharing is committed in the budget and budget justification. However, if the budget justification refers (makes a link) to any section quantifying the institutional support, the sponsor can add this to the committed cost share amount.

# My PI wants to mention that UF will provide institutional support (e.g. fund additional trainee/graduate student slots if we receive an award). What is the best way to do this?

Do not mention this support in the budget or budget justification. A more appropriate place to mention this would be in the Facilities & Resources document. Additionally, do not quantify the amount/dollar value of this support in the section that it is mentioned. UF must provide this support in the event of an award but we are not bound to a specific dollar amount if we do not quantify it.

# Unrecovered and associated indirect costs; unless that sponsor specifically disallows can we use it to meet a share requirement?

Yes. Especially in mandatory situations, these types of cost sharing should be offered first, followed by effort. Supplies, travel, and other types of support should be considered/offered last.

# If we spent unrestricted funds to support a project on which there was not a cost share commitment, should we report these expenses on a manual cost share entry form?

No. These are voluntary uncommitted and the University is not required to track and report these to the Sponsor.

# Why do we have to get signatures on the manual cost share forms?

The PI signs manual cost share entry forms because it is a certification that:

 1) The charges being reported on the form are in fact in support of the project indicated and;

 2) We did not use these funds to meet any other cost share commitments.

# When should I check in with my third party cost share contributors?

Early and often. There have been cases where third party cost share contributors have dissolved by the end of the project. This left no one to verify that the cost share had taken place. Check in with your third parties regularly until the cost share letters are obtained.