

COLLEGE OF ARTS AND SCIENCE
POLICIES & PROCEDURE
Cost Share and Indirect Cost Guidelines

PURPOSE

To communicate the College's philosophy and evaluation criteria for cost share expenditures (often referenced as "matching funds") and indirect cost recovery associated with sponsored research activities.

POLICY and PROCEDURE

The College's resources for cost sharing are limited and need to be used as strategically as possible. We should not offer cost sharing where not required or provide extra cost sharing above the published required minimum in hopes that it will make proposals more competitive. The College typically assumes a direct cost sharing commitment only when required by the sponsor and provides cost share only to the extent necessary to meet the explicit requirements mandated by the sponsoring agency in the written program guidelines.

Typical criteria for judging requests:

- Project is significant in scope and strongly linked to the School's research priorities.
- Cost share is mandatory.
- Project is seed money for future, enhanced funding.
- Project is selected as campus proposal in limited-submission competition.
- Project will lead to new areas of significant research.
- Project includes significant support from department, and there are specific benefits to the department(s) submitting the proposal

Requests for cost sharing should:

- Include a proposed cost share budget
- Describe the resources available for funding the proposed cost sharing.
- Provide a justification that addresses the relevant criteria above for judging requests.
- If you propose to cost share academic year effort, describe any impact to your teaching assignments or ability to charge effort to other sponsored projects.
- Include the sections from the program announcement that detail the agency's requirement for cost sharing.
- Be in writing and endorsed/approved by your department chair
- Be submitted to your Divisional Dean, with a copy to the College's Senior Administrative Officer for Sponsored Research (Eric Dye), at least *three weeks* before the agency or internal deadline.

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Considerations for proposals to agencies that do not pay our negotiated indirect cost rate:

Indirect cost recovery is an important component of the College's operating budget. Proposals to agencies that do not pay Vanderbilt University's negotiated indirect cost rate should be carefully considered.¹ At the time of proposal submission, please include a copy of the agency's guidelines specifying their policy concerning reimbursement of indirect costs. Briefly describe the importance of the proposal to your research program.

¹All externally sponsored research awards should receive the maximum indirect costs *allowed by the sponsor*. Any exception (to receiving the maximum IDC allowed by sponsor) must be approved by both the Divisional Dean and the Chief Business Officer.

Cost sharing of indirect cost revenue associated with fellowship opportunities:

The College of Arts and Science strongly supports fellowship opportunities for graduate student training. It is understood that these awards usually return minimal indirect costs to the School.

EFFECTIVE DATE

Effective: December 1, 2017

Last Revised: September 2017