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From: College of Engineering, Forestry and Natural Sciences Faculty
[mailto:CEFNS-FACULTY@lists.nau.edu] On Behalf Of Debra Larson
Sent: Sunday, December 14, 2008 4:15 PM
To: CEFNS-FACULTY@list1.ucc.nau.edu
Subject: research cost match tips

Dear Colleagues of CEFNS -

With the winter holiday season upon us, I have found a bit of time to follow-up on a topic that has been causing some delays in the proposal review process. The topic is ... cost share and matches. I've tried to succinctly summarize the major points here in this email. In addition, you can retrieve this information from the faculty resource area of our CEFNS website at <http://www.cefns.nau.edu/faculty/facultythings.shtml> And as a reminder, you can avoid many budget-type pitfalls if you work ahead of time with your respective grants administrator from OGCS - they are happy to assist you.

1. If there is a match requirement, please provide documentation that explains the sponsor's requirements.
2. All committed cost shares and matches, including third-party contributions, must be identified on the Proposal Approval Form (PAF) in the cost share table. All NAU obligations must be approved by the responsible parties through signatures within the corresponding rows of the cost share table. The signatures on the second page of the PAF do not constitute authorization of the cost share commitments.
3. If the cost share is either cash or assignable faculty/staff time, the source of these funds - in other words the account number - must be identified on the cost share table of the PAF. When awarded, a project account and a separate match account will be established in Advantage. The cash from the original fund will be transferred to the match account for use in funding the assigned activities. This also applies to in-kind salary cost share, whereby funds are transferred from your department's state account to a match account in Sponsored Projects, and this must be done even if there is no cash match.
4. If you are off contract (e.g. summer) and are donating some of your time to the proposal as part of the match, this is considered a third-party match. In this case you will be required to provide a letter of commitment to the proposal. If awarded, you will then need to track your "salary" expenditures accordingly and, at the end of the project, provide this record to Sponsored Project Services documenting your third-party contributions. Since you are off contract, neither ERE nor F&A are included in the calculation of the third-part match.
5. If part of your cost share/match is a third party contribution by an external collaborator, please include a letter documenting the specific support by the collaborator as part of the proposal. At the end of the project, the third part collaborator will need to provide a letter confirming that the match was provided.

6. Please align your budgeted cost share or match to specific activities and/or expenditures to enable the accounting of these items. Include a brief description of this in your budget justification.

7. Forgone F&A may be used as a cost share, if the limitations on F&A are documented by the sponsor. The signing authority for waivers or F&A reduction requests is our Vice President for Research. These types of cost shares must also be listed in the cost share table of the PAF.

I hope you will find the above helpful in your next proposal. Have a happy and restful holiday season.

Deb

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