Cost Share Sources

Is Cost Share Mandatory?

Yes

No

Types of cost share in order of priority for use:

1. **Tuition Waivers.** Whenever possible, tuition waivers should be used to cover mandatory cost share. Unlike tuition waivers, curriculum fees are never cost shared.

2. **Academic Year Salary.** Academic year salary plus the associated fringe and Facilities & Administration (F&A) may be used to meet mandatory cost share with approval of the dean. The approval form¹ must be uploaded in GAMS with the proposal.

3. **Unrecovered F&A.** When the sponsor requires a lower rate than our federally approved rates, the amount of the F&A reduction from the full rate may be used towards cost share requirements unless disallowed by sponsor. No pre-approval is necessary.

4. **Graduate Student and other non-faculty salary.** Graduate Student research assistant salary, other non-faculty salary and associated benefits can be used as cost share if a University source is available to fund it.

5. **Other cost share.** All other requests for cost share of $10,000 or less shall be the responsibility of the department and college and must be comprised of allowable categories as defined in the University cost share policy.² Deans may request contributions from the VCRE and/or Provost towards mandatory cost share when amounts over $10,000 are required to meet mandatory cost share requirements in a proposal.³

6. **Equipment.** When purchased as cost sharing, please list the Speedtype on the IPF and ensure that the authorized approver is included on the IPF. The equipment must be purchased within the proposed grant period in time to benefit the project and must be dedicated exclusively to the proposed project or pro-rated based on use for the project.

7. **Third Party Cost Share.** If from a source not under subcontract to UMass Amherst, must be approved by the VCRE. Requests with department and school/college recommendations are due via email to vcre@umass.edu, two weeks in advance of the internal deadline. Approval must be uploaded in GAMS with proposal.

8. **F&A Waiver or Reduction.** Requests for indirect cost reductions to meet mandatory cost share requirements are based on recommendations from the department and school/college to the VCRE two weeks in advance of the internal deadline.⁴

¹ See link to Academic Year Salary Cost Share Approval Form
² See link to Cost Share Cost Accounting Policy
³ See link to Procedure for Cost Share Requests
⁴ See link to Procedure for Requesting Indirect Cost Waiver

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