

Cost Sharing Policy

College of Arts and Letters Guidelines

MSU prefers that only mandatory cost sharing be listed in a proposed budget, but allows exceptions to leverage a project. When mandatory cost sharing is required, a copy of the sponsor's guidelines must be submitted with the proposal.

Investigators should avoid quantifying unpaid effort and in-kind contributions for unrequired cost sharing (i.e., listing a dollar value, percent effort, # person months). Investigators may broadly state their contribution, such as "The PI will contribute effort throughout the year to meet the goals of the project." Or, "MSU will provide needed supplies/equipment to meet the goals of the project."

All cost sharing is to be reviewed and committed in writing in accordance with campus procedures. Below is information about allowable and unallowable cost sharing expenses.

Types of Cost-Share:

Sponsor Driven

Mandatory

PI Driven

Voluntary committed

Voluntary uncommitted

Expenses which can be used as cost share:

Salaries & fringes

Equipment (new)

Supplies & services

Travel

Unrecovered F&A

Third-party contributions

Subcontractor's contributions

Expenses which cannot be used as cost share:

Space

Use of existing equipment

Costs included as match on another project

Alcohol & entertainment

Memberships in civic/social groups

Personal goods & services

Typical F&A costs:

 Clerical and administrative salaries

 Office supplies

 Postage and phone

 General purpose equipment & software

 Costs funded by federal award

 Salaries in excess of regulatory caps (NIH)