

PROJECT CONTRIBUTIONS GUIDELINES

GENERAL INFORMATION: Project Contributions are resources that are contributed to a sponsored project over and above the support provided by the extramural sponsor of that project. This means that the sponsor does not fully reimburse the campus for all allowable costs associated with the project and the terms of the award requires the University to contribute a portion of the costs for that project. The requirements of the award and the funding source determine the type of contribution.

The following are the various types of contribution:

Matching: The sponsor requires the University, as a condition of the award, to “match” the sponsor’s support in a fixed amount, through resources from non-UC sources pledged in support of a project. For example, a company provides a private grant to support the project.

Cost Sharing: This refers to the University bearing costs associated with the conduct of a sponsored project that the University might otherwise charge to the extramural fund. When cost sharing is mandatory, reporting of cost share contributions must be documented on a project by project basis. Typically these costs are part not separately budgeted, but are part of a department’s operating expenses. For example, a principal investigator receives an academic year salary regardless of whether a particular grant is funded since the salary is an ongoing University commitment. If a portion of this salary is listed on a grant budget as a contribution to the project, it would be categorized “cost share”.

University Participation: This refers to a specific budgeted and measurable contribution by the University toward a project. It is University funds and/or resources specifically set aside for this project; funds that would not normally be available to the principal investigator. For example, if the Dean pledges to provide \$20,000 toward the purchase of a piece of equipment to use in the proposed project, but had no prior plans to support such a purchase, then the \$20,000 would be tracked as “UC participation” in a specific account/fund. (If the project is not funded, the commitment is not funded)

Institutional Cost Sharing: The National Science Foundation permits cost sharing to be on an aggregate basis, based on the average level of cost sharing for all projects funded by the agency. Project Contribution reports for NSF grants are sent out at the end of each fiscal year to satisfy 1% or greater requirement. The cost share of 1% or greater is aggregated per fiscal year disbursements. This contribution follows the standard definition of “cost share”.

Program Income: A project contribution is considered “program income” if money is earned by the University during the project period and the opportunity to earn that income is provided, in whole or in part, by the funding of the project. For example, if a department received a grant to fund a concert series, and there was income from ticket sales for the concerts, held during the grant’s performance period, the income would be considered “program income”. Similarly, if a researcher creates a chemical compound during a grant period, then provides it to a company for a fee, the fee would be considered “program income” during the grant period. (Note: under federal guidelines, income from patent and copyright licenses are not considered program income.)