

BUDGET Guidelines for M.J. MURDOCK TRUST EQUIPMENT GRANTS updated 12/19/2008

Cost-sharing, Match and Other Support Guidelines Murdock Engineering or Scientific Research Equipment Proposals

Murdock Equipment Grant Proposals:

When completing the provided application form from Murdock, please follow the instructions as directed below for each section.

SECTION B, Page 1:

- “Outside Funding in Hand” is the amount already received or awarded from outside agencies for this project. The figure entered here should be identified with a ** for reasons explained in Section D below.
- “Funding Committed from Institution” is the actual firm commitment of the institution to the direct costs of this project which will be tracked and accounted for within WSU’s administrative procedures. These amounts require WSU approval at the appropriate levels for any commitments made and will be marked with * in section D.
- “Balance From Other Sources” should be listed here and detailed in Section D. The figure entered here should be identified with a ** for reasons explained in Section D below.

SECTION C, Financial Support: This section contains only departmental information. This section does not imply cost share or support for the project. It is only for background information for the Murdock Trust.

SECTION D, Itemized Project Budget (See Example Budget attached.)

Four-column Spreadsheet: When developing the budget spreadsheet for Murdock proposals, it is important to clearly identify what items in the section labeled “Equipment through other projects” will be identified as items WSU commits as cost share (*) and what will be identified as items of “other” leverage or support (**).

1. Cost share*. The items in (a) below are considered committed cost share when they are included in the proposal budget, and -- per instructions from the M.J. Murdock Trust -- should be marked with a single asterisk (*). *These items will require review and approval from the appropriate levels of administration prior to the proposal being submitted. The total amount listed as cost share and identified with a single asterisk will be required to be listed on OGRD’s REX form in the appropriate cost share sections.* (See OGRD’s Guideline 2 at <http://www.ogrd.wsu.edu/memos/guideline2/Guideline2.pdf> for proper steps for approval.)

Important considerations in designating cost share:

- Committed cost share is tracked, accounted for and can be audited. Listing committed cost share within the any proposal obligates the recipient of the proposal and his/her respective departments, to that commitment. Even if an expected commitment does not come through, the recipient and his/her departments will be required to come up with an equivalent amount or commitment.
- If funds or equipment from outside sponsors are listed as cost share (i.e. marked with a single asterisk *), a written approval from the providing sponsor will be required in order to list that commitment. For example, if a large piece of equipment which was purchased

with funds provided by the Bill & Melinda Gates Foundation is offered as cost share and marked with a single asterisk *; a letter of approval to do so from the Gates Foundation will be required for the file.

Examples of cost share which may be listed (*):

- i. Salaries of lab managers and technicians critical to the facility in which the equipment will be placed.
 - ii. Graduate student assistantships or tuition waivers.
 - iii. Pieces of equipment auxiliary to the requested instruments which are already on hand and paid for with start-up funds. This equipment cannot be equipment purchased with federal funds. The equipment cannot have been used as cost share on any other application.
 - iv. Equipment received from a Murdock Trust grant as long as it is not more than two years old and has not been used as cost share on another project.
 - v. Cash on hand dedicated by the department or other entity to the project. This requires written approval or authorization to include this match commitment on the proposal.
 - vi. Service and maintenance contracts needed to keep the equipment up after the first warranty expires.
2. Items of “other support or leverage”(**): The following items may be considered support or leverage for a project, while not an official institutional commitment to be accounted for on the project. “Other” support or leverage is *only* listed to communicate the current abilities and facilities which WSU has available to support the project or any other similar project. To clearly communicate this arrangement to the Murdock Trust, each of these items should be identified with a ** next to the amount. At the bottom of the budget spreadsheet the ** should precede a paragraph that clearly explains WSU’s and WSUF’s administrative requirements for support or leverage.
- Some examples of “other” support or leverage which may be used are:
 1. Renovations of space where the instruments will be placed.
 2. Additional pieces of equipment auxiliary to the requested instrument which are already on hand or will be purchased upon acquiring the equipment requested.
 3. Other equipment acquired from federal and/or private sponsors and/or university departments which will be available for use.
 - Other Support Paragraph (**) to ensure the identification of “other” support, rather than cost share from the university. The following paragraph should be added below the budget table in Section D, on page 3 of the proposal narrative. It will refer to items identified with the ** within the budget table.

*** WSU is including in this proposal outside federal, state and/or private funds or resources received in support of related research/activities undertaken by the Principal Investigator (PI) or Co-PI(s). The ** identified resources are listed in this Murdock/Keck proposal as support or leverage for this project and are not to be understood as a commitment of cost share by WSU or the external grantor(s).*

SECTION E, Project Funding Strategy and Goals: Section E is the only section in which support *requested* for this project, *but not received*, may be listed. Both the sources and amounts should be described, and if the funding strategy is for multiple year support, the instructions say it should be described in column form as in Section D.

This section should clearly communicate that the *expected* funds or support will be “other” support, not cost share or match, as listing these “*not yet received*” funds as cost share or match would commit the specific WSU department(s) to finding other sources of cost share or match if the *expected* funds or support did not come in.

The statement below should also be included in this section to allow for clear communication in the proposal regarding WSU’s intent to use a Murdock award from this proposal, if chosen, as support or cost share on other proposals.

“Any future WSU applications/proposals for funding to support this or related research/activity may list in the specific proposal/application budget the funds received from a Murdock grant, if awarded, as “outside resources received.””

Notes: If the proposal is not fully awarded, WSU may request that the dollar amount for items designated in the original proposal as WSU’s cost-share and/or matching commitment be reduced.

Murdock Example Budget:

D. Itemized Project Budget: The following table shows the scope of our overall program and equipment that we are requesting from the Murdock Charitable Trust. A clear rationale for the level of support has also been added on page 1. The proposal to Murdock is for one year of funding, since all the requested equipment can be purchased during that time.

Proposed Budget			
Item	Cost	Status	Source
Equipment through other projects			
**Laser Engineered Net Shaping (LENS)	\$440,000	Purchased in 2005	W. M. Keck Foundation; ONR-DURIP; ONR
**FDM Titan	\$200,000	Purchased in 2005	ONR-DURIP
**Microwave Sintering of Ceramics	\$60,000	Ordered	ONR- DURIP
**Cold Isostatic Pressing (CIP)	\$35,000	Purchased in 2005	ONR-DURIP
*Nano-powder synthesis and coating set-up	\$220,000	Will be ordered	W. M. Keck Foundation ONR-DURIP; ONR
*ISS --- PCI Photon Counting Spectrofluorometer	\$56,000	Will be ordered	WSU - VCAPP
* KinTek --- SF-2004 Stopped-flow Instrument	\$72,500	Ordered	WSU - VCAPP
Total match from WSU, federal grants and private foundations	\$1,083,500		
Support requested from Murdock Charitable Trust:			
(x) Z-Corp 510	\$77,575		
(x) Tribometer: Testing of wear properties of coatings	\$49,000		
(x) BIACORE X Surface Plasmon Resonance (SPR) System	\$111,000		
(x) SPEX Fluorescence Lifetime System (FLS)	\$103,040		
(x) Initial materials and systems set-up costs	\$25,000		
Total request from the Murdock Charitable Trust	\$365,615		
Total project costs	\$1,449,115		

**The financial information provided in addition to sponsor support simply communicates research program support costs vs. specific project cost-share commitment.