



Cost Sharing



Agenda

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5. Sponsor Guidelines
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10. Comparing Committed to Actual Cost Share
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What is Cost Sharing?

Cost sharing represents the portion of the total cost of a sponsored project that is covered by the USF System (or a third party) rather than the external sponsor.

Other terms used: In-Kind or Matching.

Refer to USF System Policy 0-313, Sponsored Research Cost Sharing:
<http://generalcounsel.usf.edu/policies-and-procedures/pdfs/policy-0-313.pdf>

Types of Cost Sharing

- **Mandatory** - a sponsor's terms and conditions mandate, or requirement, that the USF System share in the cost of the project. This type of cost sharing is considered "committed" and must be documented and reported to the sponsor. Mandatory cost sharing may negatively affect the USF System's F&A Cost Rate.
- **Voluntary committed** (planned) - cost sharing that is NOT required by the sponsor as a condition for submitting a proposal, but, because of the competitive nature of the proposal, is offered by the investigator with approval of the department chair, college dean, or other appropriate official. This type of cost sharing is considered a commitment once the contract or grant is awarded by the sponsor, must be documented within the USF System's business systems, and may require reporting to the sponsor or its designated representative. The USF System does not endorse voluntary committed cost sharing, as it redirects department or college resources.
 - Salary Cap – classified as voluntary committed cost share, occurs when the salary for an individual exceeds the sponsor imposed limit. See the NIH Salary Cap and Reporting Effort document: <http://usfweb2.usf.edu/UCO/research/NIHSalaryCapDescription.doc>
- **Voluntary uncommitted** (unplanned) - cost sharing that does not need to be documented in the USF System's business systems or reported to the sponsor. Voluntary uncommitted cost sharing may occur when the investigator voluntarily elects to incur costs that are in excess of the amount budgeted due to budget reductions by the sponsor at the time of the award or when unforeseen additional costs are incurred on behalf of the project that the sponsor is unwilling to pay. Significant voluntary uncommitted cost sharing of effort must be considered when certifying individual effort reports. (Note: No separate category for this exists within the USF System's effort-reporting system.)

Voluntary cost sharing is highly discouraged and requires Sponsored Research prior approval.

Refer to USF System Policy 0-313, Sponsored Research Cost Sharing:

<http://generalcounsel.usf.edu/policies-and-procedures/pdfs/policy-0-313.pdf>

Committed Cost Share

All committed cost sharing, whether mandatory or voluntary, and regardless of sponsor, must:

- Be allowable under applicable cost principles, administrative guidelines, and agency guidelines.
- Be necessary and reasonable for the completion of a project.
- Be verifiable through documentation and identifiable within the USF System's business systems.
 - Committed Cost Share is reported in the USF Finance Mart.
 - ALL salary-related Committed Cost Share is reported in PERT.
- Not have been charged or reported as cost sharing on any other project.
- Not be paid by another federal award, unless specifically authorized and documented by the sponsor in advance.

Sources of Cost Share

- Matching funds/in-kind contributions provided by the USF System or third parties to pay for project expenses that directly benefit a project, such as salaries and fringe benefits, tuition of USF employees or students, supplies, equipment, and travel.
 - USF unrestricted funds (i.e., RIA & E&G funds).
 - 3rd Party Contribution Form :
<http://www.research.usf.edu/sr/costsharing/3rdPartyInKindContributionForm.xls>
- Unrecovered facilities and administrative costs that represent the difference between the USF System's full F&A Cost Rate and the amount of the sponsor's awarded F&A Cost Rate may be used only with prior documented approval of the awarding agency.
- Grant-to-grant cost sharing will be made in accordance with sponsor requirements.

Committed Cost Share Review and Documentation

- Sponsor Guidelines
- Sponsored Research Internal Form
- Grant Budget Release (GBR)
- Research Award Notice (RAN)
- USF Finance Mart
- Pay Distribution
- Personnel Effort Reporting Tool (PERT)

Sponsor Guidelines

Carefully review sponsor guidelines, RFP, RFA, for cost share documentation and reporting requirements (explicit or implied).

Institutional Match:

The value of the institutional matching funds and/or resources must be at least 25% of the grant direct cost amount. For example, a match of \$250,000 is required for a grant with a direct cost amount of \$1,000,000.

The inter-institutional TSP grant match requirement was designed to ensure each collaborating institution has a strong institutional commitment to the TSP grant. Therefore, each named collaborating institution in an inter-institutional TSP must contribute a minimum of 25% of the matching requirement. For example, if the total required match is \$250,000, then each named collaborating institution must contribute at least \$62,500.

Funding Information

- Applicants may request up to \$30,000 for a 12-month project.
- Effort for the PI may **not** be charged directly to the grant. PI effort, in the form of cost-share, is capped at 5%.

Salaries for the Principal Investigator and administrative support are not appropriate budget items. PI effort is capped at 5%. Salaries for support personnel (i.e., dishwashers, animal caretakers, histopathology technicians, research technicians or associates, and in some instances data management personnel) may be requested. Whether or not salaries are requested, list the names and roles of all personnel who will be involved in the project during the 12-month budget period.


Award Amounts

Funding up to \$5,000 per award for expenses associated with conducting the research (e.g., equipment, participant payments, software, data transcription, research assistants, and expenses incurred at sites away from the home institution while collecting data) is available for each award. Travel to conferences and salary expenses are not eligible costs. Only direct costs are available for funding; no indirect costs will be paid. APLS requests that universities match the funding request. Thus, proposals should be accompanied by an appropriate official university agreement to match the amount requested.

Internal Form

- If the project includes cost sharing, check "yes" indicate the percentage (required or voluntary).
- Enter the associated amount in the appropriate categories. Be sure to list the amount under the appropriate column for the entity that will be providing the cost share.

Note: For 3rd Party, attach written verification from contributor.



UNIVERSITY OF SOUTH FLORIDA

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RESEARCH & INNOVATION

INTERNAL FORM HELP

PRINT PREVIEW

INTERNAL FORM BEGIN

1. PROJECT INFORMATION

2. PROJECT INVESTIGATORS
-Add Co-PI
-Add Senior Staff

3. SPONSOR & FEDERAL AWARDS

4. COMMITMENT

5. PROJECT BUDGET

6. F&A AND COST-SHARING
-Add F&A Information
-Edit F&A Information
-Delete F&A Information

7. COMPLIANCE APPROVALS

8. CONFLICTS OF INTEREST

9. FILE ATTACHMENTS

10. INVESTIGATOR AGREEMENT

EXIT INTERNAL FORM

Step 6. Distribution of F&A and USF Cost-Sharing

DISTRIBUTION OF FACILITIES AND ADMINISTRATION (F & A)

COLLEGE/AREA	%	PI / Co-PI	CHAIRPERSON/SUPERVISOR		
USF COST-SHARING / IN-KIND / MATCH					
COST-SHARING?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Required: <input type="text" value="5"/> % or Voluntary: <input type="text" value="0"/> %		
PROJECT COMMITMENT	DEPARTMENT	COLLEGE/AREA	DSR	3RD PARTY	TOTAL
Salary & Fringe Benefits	<input type="text" value="3000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	\$ 3000
OCO	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	\$ 0
Expense	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	\$ 0
F&A Costs	<input type="text" value="1485"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	\$ 1485
TOTAL	\$ 4485	\$ 0	\$ 0	\$ 0	\$ 4485

[Calculate Totals](#)

[Previous](#)
[Save and Continue](#)

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 DIRECT COMMENTS TO RESEARCH@RESEARCH.USF.EDU



Research Award Notice

(Upper right section:
"Cost Share YES")



USF UNIVERSITY OF SOUTH FLORIDA		
Division of Sponsored Research <i>Research Award Notice</i>		
Proposal #: 0100000380	IDC Rate: 47.00	IDC Base: Standard MTDC
Account #: 12551092	CFDA #: 93.855	Prim PGI: N/A
Instr Type: GR	Fix/Reim: REIM	CAS: N/A
Program Type: OTHR	Fed Demo: Yes	Cong Plus: N/A
Award #: R01HL15474	Federal Flow:	Tuition: Yes Cost Share: Yes
Proj Title: Center for the Study of Research Administration		
 <u>Investigators</u>		
..... PI CoPI	
Jones, Robin L	Simmons, Brenda J	
 <u>Assoc Dept:</u> PSYCHOLOGY		
<u>Assoc College:</u> ARTS AND SCIENCES - DEAN		
 <u>Sponsor Info</u> 50010		
<u>Sponsor:</u> Federal Agency with Mandatory Cost Share		<u>Type:</u> Federal
<u>Contact:</u> Pat Smith		<u>Address:</u> 9000 Rockville Pike Bethesda, MD 20892
<u>Phone:</u> 202-401-1111		
<u>Fax:</u> 202-401-1112		
<u>Email:</u> psmith@fawmcs.gov		
 <u>Award Info</u>		
<u>Proc Date:</u> 12/28/2009	<u>Direct Cost:</u> \$100,000	
<u>Awd Type:</u> Initial	<u>Indirect Cost:</u> \$40,420	
<u>Awd Per:</u> 1/1/2010 to 12/31/2010	<u>Total Cost:</u> \$140,420	
<u>Proj Per:</u> 1/1/2010 to 12/31/2012	<u>DSR Match:</u> \$0	
	<u>Cumulative Total:</u> \$140,420	
 <u>Approvals</u>		<u>Notes:</u>
Expiration Date	Protocol	Status
HUMAN	11/16/2010	108055
		Initial release of funding. Multiple years award with tuition and required 5% cost share. Cost sharing salary and fringe benefits; total \$5,000.
 <u>Chartfields</u>		
BU	Oper Unit	Fund
USF01	TPA	20000
Project Acct	Dept	Product
1255109900	125500	000000
Initiative	00000000	
 <u>Date Approved:</u>		
<u>Approved by:</u>		
11/18/2009 12:06 PM		
Prepared by the Office of Research		
Report name: U_GM_RAN1.qpt		

USF Finance Mart

Upon receipt of Research Financial Management's (RFM's) award setup email ([sample email](#)), run the RSA Summary report via the USF Finance Mart.

Output Search Criteria
Output Search Criteria

My saved Reports

RSA Summary Output Search Criteria [\[Help Guide\]](#)

Enter Parameters
 Select Parameters
 Select Multiple Parameters (Management Reports)

Select report type

Report Type: = RSA Summary

Enter one or more chartfields

Operating Unit: =

Department: =

Fund: =

Product: =

Initiative: =

Project: = 5820119400- fy 11-12 evaluation of ahca me

Select reporting period

Check for all records (Grants)/ Current Fiscal Year (NonGrants) OR
 Check to enable period selection

Fiscal Period: Start 2012-2013 1- July
End 2012-2013 1- July

Select Other Options

Sort By: = Chartfield

Check to save the Report Parameters

Quick Links (Top 50 results)

ID	Dept	Fund	Product	Initiative	Project	Last Posted Date	
HSC	640400	10000	000000	00000000	5820119400	05/22/2012	Life to Date Report
HSC	640400	10000	PUB001	00000000	5820119400	07/09/2012	Life to Date Report
TPA	122700	10000	000000	00000000	5820119400	05/10/2012	Life to Date Report
TPA	122900	10000	000000	00000000	5820119400	07/09/2012	Life to Date Report
TPA	125700	10000	000000	00000000	5820119400	04/12/2012	Life to Date Report
TPA	126100	10000	000000	00000000	5820119400	07/09/2012	Life to Date Report
TPA	581000	10000	000000	00000000	5820119400	06/22/2012	Life to Date Report
TPA	582000	10000	000000	00000000	5820119400	07/17/2012	Life to Date Report
TPA	582000	10009	000000	00000000	5820119400	07/17/2012	Life to Date Report
TPA	582000	20000	000000	00000000	5820119400	07/13/2012	Life to Date Report
TPA	583001	10000	000000	00000000	5820119400	07/09/2012	Life to Date Report
TPA	790100	18399	000000	00000000	5820119400	02/14/2012	Life to Date Report

The [USF Finance Mart](#) is **USF's official reporting tool** for financial transactions and reconciliations.

- Finance Mart system related questions?
Contact Mark Devore (813/974-2286).

Note: For projects with cost share, the Fund code may be entered for a differentiated view. Entering only the Project ID, will return both project and cost share information. Entering Project and Fund will limit the results to return only project information associated with the specified fund code.

When reviewing award setup, it is recommended to run the RSA Summary report by Project only to ensure that information has been properly distributed across funds codes, as applicable.



RSA Summary Results

Compare the RSA Summary report totals to the project's [GBR](#), [Underwrite](#), or [Subaccount Establishment/Project Transfer](#) form to confirm project budget totals and chartfield values. If any discrepancies are found between the form and the RSA Summary report, contact your RFM [Grants Financial Administrator \(GFA\)](#), as identified in the RFM email notification. If the discrepancy is solely chartfield related, please contact your [Sponsored Research Administrator](#) in Sponsored Research.



University of South Florida RSA Summary For Month Ended Jul 31 2012										Display Query
Selection Criteria:										
Operating Unit	Department	Fund	Product	Initiative	Project	Fiscal Period	Include Balance FWD	Report Dt.	Period	
N/S	N/S	N/S	N/S	N/S	5820119400	Life-Date	TRUE	07/24/2012	OPEN	
[Cost Share] OU: USF HEALTH Fund: 10000 GEN GENERAL REVENUE (E&G) Dept: 640400 DEPT OF HEALTH POLICY & MGMT Product: 000000 Initiative: 0000000 Project: 5820119400 FY 11-12 Evaluation of AHCA Me Project Beg date: 30-NOV-11 Project End Date: 30-JUN-13 Project PI: Boothroyd,Roger A Project Sponsor: Florida Agency for Health Care Admin										
ACCOUNT	ACCT DESC	BUDGET_AMT	ENCUMBRANCE	PENDING ACTUAL	ACTUAL AMT	RSA				
83000- Salary AP FAC USPS	Salary AP FAC USPS - Budget									0.00
Totals										0.00
Total Direct Costs										
[Cost Share] OU: USF HEALTH Fund: 10000 GEN GENERAL REVENUE (E&G) Dept: 640400 DEPT OF HEALTH POLICY & MGMT Product: PUB001 Initiative: 0000000 Project: 5820119400 FY 11-12 Evaluation of AHCA Me Project Beg date: 30-NOV-11 Project End Date: 30-JUN-13 Project PI: Boothroyd,Roger A Project Sponsor: Florida Agency for Health Care Admin										
ACCOUNT	ACCT DESC	BUDGET_AMT	ENCUMBRANCE	PENDING ACTUAL	ACTUAL AMT	RSA				
83000- Salary AP FAC USPS	Salary AP FAC USPS - Budget	14,271.00								
Totals		14,271.00								14,271.00
88022- FACULTY	WAGES - FACULTY				1,302.68					
Totals					1,302.68					-1,302.68
88027- FRINGE - MATCHING										
50700	BENEFIT ER PAID HEALTH INS				37.48					
50710	BENEFIT ER PAID FRP RETIREMENT				103.15					
50720	BENEFIT ER PAID LIFE INS				0.35					
50725	BENEFIT ER PAID OTHER				0.29					
50730	BENEFIT ER PAID PAYROLL TAX				99.37					
Totals					240.64					-240.64
Total Direct Costs		14,271.00			1,543.32					12,727.68
[Cost Share] OU: USF TAMPA Fund: 10000 GEN GENERAL REVENUE (E&G) Dept: 122700 GEOGRAPHY, ENVIRON & PLANNING Product: 000000 Initiative: 0000000 Project: 5820119400 FY 11-12 Evaluation of AHCA Me Project Beg date: 30-NOV-11 Project End Date: 30-JUN-13 Project PI: Boothroyd,Roger A Project Sponsor: Florida Agency for Health Care Admin										
ACCOUNT	ACCT DESC	BUDGET_AMT	ENCUMBRANCE	PENDING ACTUAL	ACTUAL AMT	RSA				
83000- Salary AP FAC USPS	Salary AP FAC USPS - Budget	8,026.62								
Totals		8,026.62								8,026.62
88022- FACULTY	WAGES - FACULTY				3,603.71					
Totals					3,603.71					-3,603.71
88027- FRINGE - MATCHING										
50700	BENEFIT ER PAID HEALTH INS				474.81					
50710	BENEFIT ER PAID FRP RETIREMENT				285.42					
50720	BENEFIT ER PAID LIFE INS				4.31					
50725	BENEFIT ER PAID OTHER				5.73					
50730	BENEFIT ER PAID PAYROLL TAX				269.94					

For monthly reconciliations, rerun the RSA Summary upon University Controller's Office (UCO) email notification of official month close.

Salary Commitments

Cost Share chartfields are setup as the sponsored award's budget dictates. Cost shared salary expenses require separate GEMS Combo Codes be issued for pay distribution.

The example below reflects the GEMS Combo Code setup for cost share (paid by E&G funds) to a sponsored award.

GL Business Unit	Operating Unit	Fund Code	GL Department	Product	Initiative	GL Account	Project	GEMS Combo Code
USF01	TPA	10000	582000	000000	0000000	50022	5820116200	00020266

PERT

- GEMS Combo Codes setup for cost share are generated using the cost share chartfield information provided on the [Grant Budget Release](#) form.
- Salary related expenses for employees providing effort to support cost share should be distributed to the GEMS cost share combo codes.
- All cost share salary distributions are reported in PERT (includes salary cap cost share).
- The Department Representative is responsible for ensuring that payroll is distributed to the appropriate project's GEMS combo codes and verifying that the information is accurately reported in PERT.

Recognizing Cost Share in PERT

Non-Project to Project Cost Share - USF unrestricted fund (RIA and E&G funds) shares in the cost of the sponsored project.
Example:

Proj/Grt	Cost Share A/C Desc	FAST Descr	Payroll%	Effort%	Combination Code	Oper Unit	GL Acct	GL Deptid	Fund	Product
1		DEPT OF LAW & MENTAL HLTH	59	59	000029808	TPA	50022	582000	10000	000000
2	5820105000	A Retrospective Analysis of Pu	6	6	000078636	TPA	50022	582000	22000	000000
3	5820107600 COSTSHARE 5820107600	Evaluation of AHCA	35	35	000114157	TPA	50022	582000	10000	000000

Total Payroll%: 100 Effort%: 100

Of the total time worked during the reporting period, the employee's time was spent on the following (listed by line #):

- 59% non-project related effort
- 6% effort on Project 5820105000
- 35% effort committed to Project 5820107600, paid by state funds (Fund 10000)

Project to Project Cost Share - A non-federal sponsored project shares in the cost of another sponsored project.

Example:

Proj/Grt	Cost Share A/C Desc	FAST Descr	Payroll%	Effort%	Combination Code	Oper Unit	GL Acct	GL Deptid	Fund	Product
1	5830112800	University of South florida Ce	95	95	000082726	TPA	50021	583002	20000	000000
2	5830111200 COSTSHARE PROJECT TO PROJECT	Center for Autism and Related	1	1	000094542	TPA	50021	583002	21000	PRJPRJ
3	5830116404 COSTSHARE - 5830112800	CARD to UCEDD C/S	4	4	000116576	TPA	50021	583002	21000	PRJPRJ

Total Payroll%: 100 Effort%: 100

This example reports two separate instances of project-to-project committed cost share. Of the total time worked during the reporting period, the employee's time was spent on the following (listed by line #):

- 95% effort on Project 5830112800
- 1% effort committed to an unidentified project (paid by Project 5830111200)
- 4% effort committed to Project 5830112800 (paid by Project 5830116404)

Non-Salary Commitments

Non-Salary expenditures that may be used to meet cost sharing commitments include, but are not limited to:

- Laboratory supplies, as documented through the purchasing process.
- Travel.
- Equipment.

Costs that are normally treated as indirect costs on sponsored projects may not be used to meet cost sharing obligations without prior documented sponsor approval.

Note: When appropriately justified, e.g., “unlike circumstances,” costs normally treated as indirect costs can be approved by a Cost Accounting Standards (CAS) exception as direct costs on a sponsored project and may then be used to meet cost sharing obligations, as shown in the example below:

University of South Florida RSA Summary For Month Ended Jul 31 2012									
Selection Criteria:									
Operating Unit	Department	Fund	Product	Initiative	Project	Fiscal Period	Include Balance FWD	Report Dt.	Period
N/S	N/S	10009	N/S	N/S	5820119400	Year-Date	TRUE	07/24/2012	OPEN
<small>(Cost Share) OM: USF TAMPA Fund: 10009 GEN GENERAL REVENUE (ESG) CF Dept: 582000 MHP MENTAL HEALTH LAW POLICY Product: 000000 Initiative: 000000 Project: 5820119400 FY 11-12 Evaluation of AHCA Me Project Beg date: 30-NOV-11 Project End Date: 30-JUN-13 Project PI: Boothroyd,Roger A Project Sponsor: Florida Agency for Health Care Admin</small>									
ACCOUNT	ACCT DESC	BUDGET_AMT	ENCUMBRANCE	PENDING ACTUAL	ACTUAL AMT	RSA			
83800- EQUIPMENT-CAS EXCEPTIONS	EQUIPMENT-CAS EXCEPTIONS	35,439.00							
Totals		35,439.00				35,439.00			
Total Direct Costs		35,439.00				35,439.00			
Grand Totals		35,439.00				35,439.00			



Comparing Committed to Actual Cost Share

Tips for Success:

- Monitor ledgers and reconcile monthly.
- Allocate costs correctly the first time to avoid cost transfers.
- Ensure costs are reasonable, allowable, allocable, and consistent.
- Update PERT cost share reports in a timely manner.
- Meet PERT certification deadlines.

Website Resources

- Research Financial Management
 - <http://usfweb2.usf.edu/uco/research/>
 - [Who's my Grant Financial Administrator](#)
 - [Clarification or Change in Procedures \(CCHIPs\)](#)
 - [USF Effort Reporting \(Federal and Cost Share\)](#)
- Sponsored Research
 - <http://www.research.usf.edu/dsr/sponsored-research.asp>
 - [Forms](#)
 - [Funding Opportunities](#)
 - [Policies, Procedures, and Guidelines](#)
- Cost Sharing
 - <http://www3.research.usf.edu/dsr/proposal-prep/cost-sharing.asp>

Contact Information

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Congratulations



You have completed this module!

