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1 Cost Sharing Overview

2 Proposal Stage

At the proposal stage, the department does the following:

For personnel cost sharing: On the Princeton ERA proposal Budget “Personnel Costs” Smart Form, enters a value for the number of “Sal Req” months that is less than the value for the number of “Effort” months.

For non-personnel cost sharing, enter the cost sharing costs on the “General Cost Definition” and “General Costs” screen on the Cost Sharing Budget.

Note: If F&A is not allowed on Cost Share expenses, on the Cost Sharing Budget’s “General Budget Information” SmartForm Question 3 “Does this budget use the standard F&A cost base and rates?”, select No and enter in 0 for all periods in the new table that appears for F&A rates.

Distributes the cost sharing in the Princeton ERA Create-Update Cost Share Commitments screen by Fiscal Year, Amount, Fund, Type and Source Dept for the cost sharing (see chart at the end of this document for guidance on depts)

2.1 Proposal Stage Princeton ERA Screenshots: Cost Share Budget

This section details how to enter your Cost Share Budget in Princeton ERA.

2.1.1 Creating the Cost Share Budget

1. From the sponsor budget listed in the Workspace in Princeton ERA, click on the Create Cost Share button. This will create your cost sharing budget.
2.1.2 Cost Share Information SmartForm

1. **Field 1: Cost Share Type**: Select the cost share type of either Mandatory, or Voluntary Committed. Mandatory should be selected only if the Sponsor explicitly states that Cost Share is required. All other cost share (even if strongly suggested/recommended by the Sponsor) should be designated as Voluntary Committed, which will require approval. An Ancillary Review will need to be added and routed to the ORPA Director. Third Party In Kind should not be selected, as it is included in either Mandatory or Voluntary Committed.

2. **Field 2: Cost Share Entity**: Choose the Proposal Submitting Department
2.1.3 General Budget Information SmartForm

1. **Field 1: Budget title**: Update the budget title if desired
2. **Field 2: Principal Investigator for this budget**: Make sure the Principal Investigator for the cost share budget matches that of the Project PI
3. **Field 3: Does this budget use the standard F&A cost base and rates?**: Choose whether or not the standard F&A rate and base should apply to this Cost Share budget (the answer is *only* if the sponsor allows F&A on cost shared items to apply to the University’s cost share commitment).
   - If no is selected, then fill out the F&A rate and base that should be used in the Non-Standard F&A cost base. Since FA on cost share is not allowed, enter 0% in the rates section and select appropriate base (MTDC or TDC).
4. **Field 4: Include in consolidated budgets?**: Always leave this field as no for Cost Share budgets.
5. **Field 5: Enter inflation rates**: Choose the inflation rate that you wish to apply to the future periods. If you want inflation to be applied to your first budget period, check off the Inflate Period 1 checkbox.
2.1.4 Personnel Costs – Cost Share SmartForm

Cost sharing for personnel items is not created in the Cost Share Budget SmartForm. Instead, it’s created on the FP budget when the value for “sal req” months is less than the value for “effort” months. The cost for “effort” minus “sal req” is displayed as cost sharing in the cost share budget screen. If the cost share for personnel items needs to be updated, return to the FP budget and update the values for “sal req” and “effort”.

This is the Main FP Budget screen. Sal Req months is less than Effort months.

Personnel Costs

This is the “Show Effort” view of the main FP Budget screen. The % is the % of the number of months in the budget period.
2.1.5 General Costs Definition SmartForm
Follow the same steps you would for entering in a Sponsor Budget.

If there is subrecipient cost share, add the item “Other” in the Cost Share budget, enter the subrecipient’s name in the description box, and enter the amount. There is no way to enter the subrecipient cost share in the Subaward Budget SmartForm.

2.1.6 General Costs SmartForm
Follow the same steps you would for entering in a Sponsor Budget.

2.1.7 F&A Override SmartForm
There is nothing to complete on this page.

2.1.8 Attachments SmartForm
Click the +Add button and upload your Cost Share Budget form here.

2.1.9 Reviewing the Cost Share Budget
1. On the Funding Proposal page, click the name of the cost share budget in the Working Budgets section. This will give you a full overview of the budget.
2. Or to view a PDF version of the budget, on the Funding Proposal dashboard, click the Generate Budget PDF hyperlink. Then click the OK button on the pop up window.
3. Then click on the History tab and then click on the PDF hyperlink. This will then show a summarized budget for both the sponsor and the cost share portions of the Funding Proposal.
# Princeton ERA
## Proposal Budget

**Proposal:** FP00004258  
**Proposal Title:** Kyle CS Demo Proposal 12/15  
**Sponsor:** The XYZ Foundation  
**Prime Sponsor:**  
**Proposal PI:** Martha Gibbs (testpi)  
**Proposal Department:** PNI-Princeton Neuro Institute  
**Start Date:** 7/1/2024  
**End Date:** 6/30/2027

### BU00006134 - The XYZ Foundation

<table>
<thead>
<tr>
<th>Current All-Period Totals</th>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Cumulative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Salaries</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Benefits</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>General</td>
<td>$33,333</td>
<td>$34,666</td>
<td>$36,053</td>
<td>$104,052</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>$33,333</td>
<td>$34,666</td>
<td>$36,053</td>
<td>$104,052</td>
</tr>
<tr>
<td>Total Direct</td>
<td>$33,333</td>
<td>$34,666</td>
<td>$36,053</td>
<td>$104,052</td>
</tr>
<tr>
<td>Total F&amp;A</td>
<td>$21,333</td>
<td>$22,186</td>
<td>$23,074</td>
<td>$89,593</td>
</tr>
<tr>
<td>Project Total</td>
<td>$54,666</td>
<td>$56,852</td>
<td>$59,127</td>
<td>$170,645</td>
</tr>
</tbody>
</table>

### F&A Costs (Standard)

<table>
<thead>
<tr>
<th>Start Date:</th>
<th>7/1/2024</th>
<th>7/1/2025</th>
<th>7/1/2026</th>
</tr>
</thead>
<tbody>
<tr>
<td>End Date:</td>
<td>6/30/2025</td>
<td>6/30/2026</td>
<td>6/30/2027</td>
</tr>
<tr>
<td>Indirect Cost Rate:</td>
<td>04%</td>
<td>04%</td>
<td>04%</td>
</tr>
<tr>
<td>Indirect Cost Type:</td>
<td>MTDC</td>
<td>MTDC</td>
<td>MTDC</td>
</tr>
<tr>
<td>Indirect Cost Base:</td>
<td>$33,333</td>
<td>$34,666</td>
<td>$36,053</td>
</tr>
<tr>
<td>Indirect Funds Req.:</td>
<td>$21,333</td>
<td>$22,186</td>
<td>$23,074</td>
</tr>
</tbody>
</table>

### BU00006135 - Cost Sharing for The XYZ Foundation

<table>
<thead>
<tr>
<th>Current All-Period Totals</th>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Cumulative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$13,730</td>
<td>$14,279</td>
<td>$14,850</td>
<td>$42,859</td>
</tr>
<tr>
<td>Salaries</td>
<td>$10,000</td>
<td>$10,400</td>
<td>$10,816</td>
<td>$31,216</td>
</tr>
<tr>
<td>Benefits</td>
<td>$3,730</td>
<td>$3,879</td>
<td>$4,034</td>
<td>$11,643</td>
</tr>
<tr>
<td>General</td>
<td>$15,000</td>
<td>$15,600</td>
<td>$16,224</td>
<td>$46,824</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$15,000</td>
<td>$15,600</td>
<td>$16,224</td>
<td>$46,824</td>
</tr>
<tr>
<td>Total Direct</td>
<td>$28,730</td>
<td>$29,879</td>
<td>$31,074</td>
<td>$89,683</td>
</tr>
<tr>
<td>Total F&amp;A</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Project Total</td>
<td>$28,730</td>
<td>$29,879</td>
<td>$31,074</td>
<td>$89,683</td>
</tr>
</tbody>
</table>

### F&A Costs (Non-Standard)

<table>
<thead>
<tr>
<th>Start Date:</th>
<th>7/1/2024</th>
<th>7/1/2025</th>
<th>7/1/2026</th>
</tr>
</thead>
<tbody>
<tr>
<td>End Date:</td>
<td>6/30/2025</td>
<td>6/30/2026</td>
<td>6/30/2027</td>
</tr>
<tr>
<td>Indirect Cost Rate:</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Indirect Cost Type:</td>
<td>MTDC</td>
<td>MTDC</td>
<td>MTDC</td>
</tr>
<tr>
<td>Indirect Cost Base:</td>
<td>$28,730</td>
<td>$29,879</td>
<td>$31,074</td>
</tr>
<tr>
<td>Indirect Funds Req.:</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
2.1.10 Editing the Cost Share Budget

1. On the Funding Proposal page, click on the edit button to view a pop up window to select the section of the budget you want to edit. Or click on the cost share budget name and then click on the Edit Budget button in the left navigation bar.
2.1.11 Removing the Cost Share Budget

1. To remove the Cost Share Budget, navigate to the Cost Share Budget SmartForm and click on the Withdraw activity in the left navigation bar.

2. In the pop-up window, add any comments or documents you would like to add as to why the Cost Share is being withdrawn and then click the OK button. NOTE: When you withdraw the budget, it will clear out the Cost Share Commitments activity screen at the same time.
2.2 Proposal Stage Princeton ERA Screenshots: Cost Commitments

This section details how to enter Cost Share Commitments into Princeton ERA.

2.2.1 Creating the Cost Share Commitment

1. On the Funding Proposal page, click on the Create-Update Cost Share Commitments activity towards the bottom left navigation bar.

2.2.2 Adding Cost Share Commitments

1. Note that the total Cost Share Budget and Cost Share Commitment are seen on this page. If they do not match, you will see the warning message “The total sum of Cost Share budgets does not equal the total sum of Cost Share Commitments.”
2. Click the Add Button

3. Field 1: Choose the Cost Share type
4. Field 2: Enter in the Fiscal Year the commitment is expected to be received/met
5. Field 3: Choose the Department that will be funding the commitment
6. Field 4: Choose the Fund that will be funding the commitment
7. Field 5: Enter in the amount of the commitment
8. Click either the “Ok” button or “Ok and Add Another” button when you have filled out the fields.
<table>
<thead>
<tr>
<th>Source</th>
<th>Dept</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty AY Salary &amp; Benefits</td>
<td>Contributing Dept’s Main Dept</td>
<td>A0000</td>
</tr>
<tr>
<td>AR Tuition</td>
<td>DGS-Central Admin Grad Fllwshp</td>
<td>A0000</td>
</tr>
<tr>
<td>Provost Science Funds</td>
<td>PRV-Faculty &amp; Infrastructure</td>
<td>A0003</td>
</tr>
<tr>
<td>SEAS Science Funds</td>
<td>SEA-Sch of Eng &amp; Appl Sci</td>
<td>A0003</td>
</tr>
<tr>
<td>DFR</td>
<td>DFR-Ofc Dean for Research</td>
<td>As provided by DFR</td>
</tr>
<tr>
<td>Subrecipient</td>
<td>Blank</td>
<td>Blank</td>
</tr>
<tr>
<td>Third Party In-Kind Support</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F&amp;A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrecovered F&amp;A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department Funds</td>
<td>Dept name or subdept name as provided by the Contributing Dept. (Starts with 3 letter code for the dept or subdept name)</td>
<td>As provided by Contributing Dept.</td>
</tr>
</tbody>
</table>

9. Review the commitments, and then click “OK and Add Another” to add another row of cost sharing, or click OK to close the “Add Cost Share Commitment” screen. Note that once grand totals for the Cost Share Budget and Commitment equal each other, the warning message will disappear.
2.2.3 Editing and Removing the Cost Share Commitments

1. If you need to edit the Cost Share Commitments, click on the Update Button which will allow you edit the previously entered information.
2. If you need to remove the Cost Share Commitment, click on the “x” button on the right-hand side. Then click ok to remove the commitment.
2.3 Proposal Stage Princeton ERA Screenshots: Ancillary Reviews

Use the Ancillary Review functionality to obtain approval for Cost Sharing. Follow the instructions in the “Ancillary Review – Add/Manage for Proposals Quick Guide”.

2.4 Proposal Stage Responsibilities

Department

- Completes cost sharing budget in Princeton ERA
- Completes cost sharing commitment activity in Princeton ERA
- Adds Ancillary Reviews to obtain approval from all departments committing cost share
- Adds Ancillary Review to ORPA Director to obtain approval for voluntary cost share.

ORPA GCA

- Reviews cost sharing commitment

3 Award Stage

3.1.1 Cost Sharing Rules

1. A separate project is not created for cost sharing because the sponsor budget and cost sharing budget can be included in one PS project budget.
2. The commitment and budget reflects all years of cost sharing, regardless of when the funds are transferred via an assignment journal or how sponsored funds are awarded.
   - Cost sharing commitment includes cost sharing types by Fiscal Year, source Dept, Fund, and amount.
Cost sharing budget includes PS budget items by Dept, Fund, and amount. The cost sharing budget is not by year.

3. The Fund is the same for the commitment and the budget.

4. Commitment dept is the source of the cost sharing. See chart at the end of this document for guidance on Dept #s.

5. Budget dept is the project owning dept, and cost sharing dollars always are moved by assignment journal to the project owning dept, project # and activity except:
   - Faculty AY salary & benefits are not moved. Dept # is the Contributing Dept’s Main # (Fund A0000).
   - Therefore, the cost sharing budget Dept might not be the project owning dept for this case.
   - AR Tuition is not moved. Dept # is the project owning dept (Fund A0000).
   - See chart at the end of this document for guidance on Dept numbers.

6. If approved by the sponsor, Subrecipient, Third Party In-Kind Support, F&A and Unrecovered F&A should be included in the Princeton ERA commitment and cost sharing budget, and on the cost sharing budget form. The commitment will be included in the PS cost sharing commitment but not in the PS budget (tracked offline). This is because there is no Dept nor Fund for these types of cost sharing sources, so a Chartstring cannot be created for them.

### 3.1.2 Award Cost Sharing Process

1. If the cost sharing commitment changed between proposal and award, the Dept must update the cost sharing commitment in the "create-update cost sharing commitment" activity, the cost sharing budget in Princeton ERA, and revise the cost sharing budget form while the proposal is in the "JIT Changes Requested" state, then submit the proposal to their ORPA Specialist.

2. ORPA Award Specialist enters the commitment and budget into PS Grants.

3. NOA is sent to Dept, PI, and SRA.

4. Assignment journals are created by the department to move the funding except for Faculty AY S&B and Tuition. See Assignment Journals section.

5. Cost sharing is charged to the Cost Sharing Chartstring on the NOA. (Note process difference for AR Tuition in section 5.3 below.)

6. IW Reports can be used to view cost sharing commitments, budgets, and expenses. See the Reports section.

### 3.1.3 Cost Sharing Budget Form Example

<table>
<thead>
<tr>
<th>Budget Item Code/Description</th>
<th>Dept.</th>
<th>Source Fund</th>
<th>Amount</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>AIARTU: Assistantship AI/AR Tuition</td>
<td>23307</td>
<td>A0000</td>
<td>$46,000.00</td>
<td></td>
</tr>
<tr>
<td>SALRF: Salary Faculty</td>
<td>23300</td>
<td>A0000</td>
<td>$30,000.00</td>
<td></td>
</tr>
<tr>
<td>FRINGE: Fringe Benefits</td>
<td>23300</td>
<td>A0000</td>
<td>$10,000.00</td>
<td></td>
</tr>
<tr>
<td>Third Party In-Kind Support</td>
<td></td>
<td></td>
<td>$70,000.00</td>
<td></td>
</tr>
</tbody>
</table>

Example: Awarding dept is 23307, and cost sharing included tuition, faculty salary and benefits, and third party in-kind support. See chart at the end of this document for guidance on Dept and Fund #s.
4 Assignment Journals

Upon receiving the NOA, Departments that have committed cost share funds need to initiate assignment journals to transfer cost sharing dollars from the cost sharing source to the project owning department. Exceptions:

If the cost sharing source is Provost or DFR funding, ORPA will initiate assignment journals.
Faculty AY Salary & Benefits and AR Tuition are not moved by assignment journals.

Some departments may assign the entire cost share amount up front; otherwise the department providing the cost share will assign cost sharing incrementally. If the sponsor awards all funding up front, but the Dept moves funding year by year (or on some other incremental basis), then the Dept will need to track and create the assignment journals when funding needs to be moved in those cases. For example, ORPA initiates the Assignment Journal process at the start of each FY for Provost funding regardless of how the sponsor funds the award.

4.1.1 Assignment Journal Notes
1. Assignment journals keep the same Fund.
2. Project owning departments will see the funds from the assignment journals appear as revenue on the Spendable Balance and Ledger Detail reports

4.1.2 Assignment Journal Initiator Chart

<table>
<thead>
<tr>
<th>Source to Project Owning Dept</th>
<th>Initiates Assignment Journal</th>
</tr>
</thead>
<tbody>
<tr>
<td>From One Dept to Another Dept</td>
<td>Source Dept.</td>
</tr>
<tr>
<td>• From Physics to Chemistry</td>
<td>Authorized Dept. Personnel</td>
</tr>
<tr>
<td>From main Dept # to subdept # in the same hierarchy</td>
<td>Authorized Dept. Personnel</td>
</tr>
<tr>
<td>• From 24400 PNI-Princeton Neuro Inst. to 24415 PNI-Real-Time Imaging</td>
<td></td>
</tr>
<tr>
<td>From one subdept to another subdept in the same Dept hierarchy</td>
<td>Authorized Dept. Personnel</td>
</tr>
<tr>
<td>• From 24407 PNI-Scully Center to 24415 PNI-Real-Time Imaging</td>
<td></td>
</tr>
<tr>
<td>SEAS Science Funds</td>
<td>Source Dept.</td>
</tr>
<tr>
<td>Provost Science Funds</td>
<td>ORPA</td>
</tr>
<tr>
<td>DFR</td>
<td>ORPA</td>
</tr>
<tr>
<td>AR Tuition</td>
<td>Not Moved</td>
</tr>
<tr>
<td>Faculty AY Salary &amp; Benefits</td>
<td>Not Moved</td>
</tr>
</tbody>
</table>

4.1.3 Assignment Journal Initiation
1. If you have rights to create assignment journal:
   o Navigate to the Prime Portal and click on Journals
   o Select Assignment Journals and press Create Journal

4.1.4 Assignment Journal Examples
Cost share commitment to be assigned from Department: Civil and Environmental Engineering (25200) to Project Owning Department: Chemistry (23500)

<table>
<thead>
<tr>
<th>Department</th>
<th>Fund</th>
<th>Account</th>
<th>Program</th>
<th>Project</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit:</td>
<td>25200</td>
<td>E0003</td>
<td>4803 (Assignment Out)</td>
<td>Leave Blank</td>
<td>Leave Blank</td>
</tr>
<tr>
<td>Credit:</td>
<td>23500</td>
<td>E0003</td>
<td>4802 (Assignment In)</td>
<td>Leave Blank</td>
<td>Leave Blank</td>
</tr>
</tbody>
</table>
Example: Assigning cost sharing from one dept to another dept’s project (the source row may or may not have a Program).

Example: Assigning cost sharing from one dept to project owning dept in the same dept hierarchy (the source row may or may not have a Program).

4.1.5 Assignment Journal Initiation
If you have access to create assignment journals, you can see all assignment journals that have been created for your project.

1. Navigate to the Prime Portal and click on Journals.
3. Remove your user ID from the User ID box, enter the Project ID and click search. The bottom of the screen will show the assignment journals that have been made so far. Click on a row to view the details.

5 Charging Cost Sharing
5.1.1 Charging items (Non-Personnel)
1. An item is charged as cost sharing when the Project # is used, and the Fund is not a G fund
2. The NOA provides the cost share Chartstring(s) against which all cost share expenses should be charged
3. Cost Share Chartstring for items except Faculty AY S&B and AR Tuition:
   o Department = Project Owning Dept.
   o Fund = Fund of the cost sharing source
   o Account = expense code for the item
5.1.2 Charging items (Faculty AY Salary)

1. Departments should charge Faculty Academic Year Salary & Benefits against their own A0000 general funds budget at the main dept level (ends in 00) since it is linked to the A0000 teaching budget, which cannot be reallocated to a sub-dept.
2. Cost Share Chartstring for Faculty AY S&B:
   - Department = Main unit (ends in 00), regardless of Project Owning Dept
   - Fund = A0000
   - Default Account = one of the Salary – Faculty codes
   - Program = N/A
   - Project = PS Project ID
   - Activity = 101
3. Faculty AY Salary and Benefits example from LA

| 02/01/2015 | 001 | 8,081 | 081 | 7,198,80 | PRINU | 25200 | A0000 | 5003 | GRANT | 10001234 | 101 |

5.1.3 Charging items (AR Tuition)

1. The Graduate School provides 100% AR tuition subsidy as part of the University’s new policy effective Fiscal Year 23. When charging sponsored research awards, the AR salary will be charged to a G fund, and then the corresponding tuition will be charged to fund A0000.
2. When AR Salary is charged to a Project on a G fund, the AR tuition line needs to be distributed as follows:

| 08/01/2022 | 102 | 100,000 | 1,000 | 40,000.00 | PRINU | 24500 | G0001 | 5202 | GRANT | 10010956 | 101 |
| 142 | 100,000 | 1,000 | 60,410.00 | PRINU | 24500 | A0000 | 5602 | AC390 | GRANT | 10010956 | 101 |

   - The first line of the screenshot is initiated by the department and creates the distribution for AR tuition on the G fund and project
   - The user then creates the second distribution line to cost share 100% of the AR tuition to the same department and project, but to the A0000 fund, and AC390 program.
3. Cost Share Chartstring for AR Tuition:
   - Department = Same as Project Owning Department.
   - Fund = Charged as the A0000 fund.
   - Account = 5602 (Assistants in Research Tuition)
   - Program = AC390
   - Project = PS Project ID
   - Activity = 101

6 Managing Cost Sharing

6.1 Managing Cost Sharing Chartstrings (Available Balances & Expenditures)

1. Leverage the NOA which provides all cost share chartstrings
2. Develop internal practices for charging cost share expenditures when multiple chartstrings are involved.
3. Run the Spendable Balance report on a monthly basis to monitor available balances on cost share funds
   a. Factors to Consider:
i. If feasible, charge against one chartstring at a time
ii. Spend down the converted cost share fund A0016

4. Reminder: Cost share expenditures for AR Tuition and Faculty AY Salary are automatically processed via Labor Accounting once in effect.

7 Responsibilities at the Award Stage

**Department**
- Revises Cost Sharing Commitment and Budget in Princeton ERA, and revises CS budget form, if commitment changed between proposal and award stages
- Completes Cost Sharing Budget form prior to award setup
- After receiving NOA, initiates Assignment Journals as needed
- If Dept does not move all funding up front, moves cost sharing on periodic basis
- Charges and manages cost sharing

**ORPA**
- ORPA Specialist cost sharing commitment and budget
- Award Specialist adds cost sharing commitment and budget to PS Grants
- Administrative Assistant initiates assignment journals for Provost and DFR funds
- If Provost or DFR does not move all funding up front, Administrative Assistant moves cost sharing on periodic basis

**SRA**
- Validates cost share expenditures to ensure allowability and compliance with federal regulations, award terms and conditions and university policies.
- Ensures cost share commitment was fully met for financial reporting to awarding agencies.

8 IW Reports

1. Funds from the assignment journals appear as revenue on the Spendable Balance report and Ledger Detail report.
2. These reports in the University Financials – Prime folder in the IW include cost sharing:

<table>
<thead>
<tr>
<th>Sponsored Research Report</th>
<th>Cost Sharing By...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spendable Balance report</td>
<td>Shows beginning balance, revenue, expenses, encumbrances and ending balances by Fund</td>
</tr>
<tr>
<td>Ledger Detail</td>
<td>Expense by Dept., Fund, Account, Project</td>
</tr>
<tr>
<td>Sponsored Award Summary</td>
<td>Budget categories and expense by Award</td>
</tr>
<tr>
<td>Sponsored Project Summary</td>
<td>Budget items and expense by Project</td>
</tr>
<tr>
<td>Notice of Award</td>
<td>Commitment and budget dollars by Award</td>
</tr>
<tr>
<td>Cost Share</td>
<td>Commitment, budget, expenses and assignment journal dollars by Dept or Award</td>
</tr>
<tr>
<td>Sponsored Project Detail*</td>
<td>Expense by Award or Project</td>
</tr>
</tbody>
</table>

9 Converted Awards and Cost Sharing

1. Commitments for all converted awards at Prime Go-Live (7/1/2014) were manually copied from Coeus Awards module to PS Grants
   - Commitments are included for Accepted and Closed awards.
   - Commitments are for the entire length of the award
   - 43 awards were converted that had Fund 30 child accounts
23

16 awards were converted that had cost sharing from Fund 20’s (pre-Fund 30 days)

2. Cost Sharing Budgets are for cost sharing converted from Fund 30’s only
   - Budgets for Fund 20’s (prior to Fund 30’s) are tracked offline like they were pre-Prime
   - Cost sharing budgets were added to Accepted awards only and were not added to Closed awards

3. Was any cost sharing money moved before 6/30/14?
   - If yes, SRA provided the budgets for money that was previously moved
   - If no, the GCAs reached out to depts for cost sharing budgets, or Grants Managers sent the budgets to ORPA.
   - ORPA Award Specialists entered the cost sharing budgets into PS Grants.

4. Fund A0016 is the Fund for converted awards that had cost sharing dollars moved before 6/30/14. This is because the true source of the cost sharing dollars cannot be traced.

5. If cost sharing dollars are moved after 6/30/14 for a converted award, Fund A0016 cannot be used. The process for moving cost sharing dollars for converted awards after 7/1/14 is the same process as moving cost sharing dollars for new awards.

6. What if some but not all of the money was moved for a converted award prior to 6/30/14?
   - Then the cost sharing budget for all award years was not included in the budget on the NOA. This was addressed during data cleanup.
   - Depts will need to move the cost sharing dollars for the remainder following the Assignment Journal process for new awards.

7. Fund A0016 cannot be used for any new awards.

10  Commitment/Budget Dept/Fund chart for Princeton ERA “create-update cost share commitment” activity and cost sharing budget form

1. **Amounts:** Commitment and budget reflect all years of cost sharing, regardless of how the sponsor funds the award.
2. **Fund and Dept** as per the chart below.
3. **Commitment Year:** Fiscal Year

<table>
<thead>
<tr>
<th>Source</th>
<th>Commitment Dept*</th>
<th>Budget Dept**</th>
<th>Commitment &amp; Budget Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provost Science Funds</td>
<td>51005: PRV-Faculty &amp; Infrastructure</td>
<td>Project Owning Dept</td>
<td>A0003</td>
</tr>
<tr>
<td>SEAS Science Funds</td>
<td>25000: SEA-Sch of Eng &amp; Appl Sci</td>
<td>Project Owning Dept</td>
<td>A0003</td>
</tr>
<tr>
<td>DFR</td>
<td>51700: DFR-Ofc Dean for Research</td>
<td>Project Owning Dept</td>
<td>Commitment and budget Fund should match</td>
</tr>
<tr>
<td>AR Tuition</td>
<td>40000: DGS-Central Admin Grad Fllwshp</td>
<td>Project Owning Dept</td>
<td>A0000</td>
</tr>
<tr>
<td>Faculty AY Salary &amp; Benefits</td>
<td>Contributing Dept’s Main # (ends in 00) / Main Dept Name</td>
<td>Contributing Dept’s Main # (ends in 00)</td>
<td>A0000</td>
</tr>
<tr>
<td>Dept Funds</td>
<td>Dept name or subdept name as provided by the Contributing Dept. (Starts with 3 letter)</td>
<td>Project Owning Dept</td>
<td>Commitment and budget Fund should match</td>
</tr>
<tr>
<td>Subrecipient</td>
<td>Third Party In-Kind Support</td>
<td>Leave Blank</td>
<td>Include this type on the form, but leave Dept blank on the form. Not included in PS Budget (Tracked offline)</td>
</tr>
<tr>
<td>-------------------------</td>
<td>----------------------------</td>
<td>-------------</td>
<td>-----------------------------------------------------------------</td>
</tr>
<tr>
<td>F&amp;A***</td>
<td>Unrecovered F&amp;A***</td>
<td>Leave Blank</td>
<td>Include this type on the form, but leave Dept blank on the form. Not included in PS Budget (Tracked offline)</td>
</tr>
</tbody>
</table>

*Commitment in the “Create-Update Cost Share Commitment” activity in Princeton ERA, PS Award Commitment, NOA Commitment

**Budget Form, PS Project Budget & NOA Cost Sharing Budget

*** F&A, Unrecovered F&A, Subrecipient and Third Party In-Kind Support should be included in the Commitment in the “Create-Update Cost Share Commitment” activity in Princeton ERA and Budget Forms only if approved by the sponsor.

## Need Help? Who to Contact

<table>
<thead>
<tr>
<th>Need help with...</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost share commitment activity in Princeton ERA</td>
<td>ORPA GCA</td>
</tr>
<tr>
<td>Cost share budget process</td>
<td>ORPA GCA</td>
</tr>
<tr>
<td>Assignment journal process</td>
<td>Financial Services Center</td>
</tr>
<tr>
<td>Managing cost share expenses</td>
<td>SRA Analyst</td>
</tr>
</tbody>
</table>