

Cost Sharing Quick Guide

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Process for Departments

Proposal

- Complete cost sharing budget in Princeton ERA
 - Within the working budget, select Create Cost Share
 - Select Cost Share Type (Mandatory or Voluntary) and identify Cost Share Entity (should be submitting Department)
 - Also complete the cost share budget form and add the attachment in Princeton ERA
- Complete Create-Update Cost Share Commitment activity in Princeton ERA
- Add Cost Sharing Ancillary Reviews in Princeton ERA to obtain cost sharing commitment approvals that are outside of the proposal submitting department.

Scenario	Cost Share ARs
All voluntary cost share	Cost Share Ancillary Review to ORPA Director is required for approval.
Mandatory or voluntary cost share committed by the proposal submitting dept	No department AR. When the department approver approves the proposal, their proposal approval includes approving the cost share commitment made by the submitting department.
Mandatory or voluntary cost share that is committed by a different dept than the proposal submitting dept	Submitting dept admin sends the cost sharing AR to the manager of the department committing cost share (who may have delegated approval or may request chair approval), or the following Organizations as appropriate: "SEA-Sch of Eng & Appl Sci" "PRV-Ofc of the Provost" "DFR-Ofc Dean for Research" <ul style="list-style-type: none">• Example: Proposal submitting dept is EEB, but MOL is committing cost share for this EEB proposal. There must be a cost share AR to MOL.• Example: Cost share that is committed by SEAS, Provost, and/or DFR: Must have AR to the SEAS, Provost, and/or DFR organizations.• No AR is required for cost shared tuition.

Award Setup

- Revise Create-Update Cost Share Commitment activity, cost share budget, and upload revised cost share budget form in Princeton ERA if commitment changed between proposal and award stages

Assignment Journals

- After receiving NOA, initiate Assignment Journals to move funding from source to the Project, Dept, Activity, keeping the same Fund. 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.
- If Dept does not move all funding up front, Dept moves cost sharing on periodic basis.

Cost Sharing Charges

- An item is charged as cost sharing when the Project # is used, and the Fund is not a G fund
- Use the cost sharing Chartstring on the NOA for charging cost share other than account code

Cost Sharing Charges via Labor Accounting (LA):

- Departments must charge Faculty AY Salary & Benefits using their main Dept. (ends in 00) and Fund A0000 (teaching budget) along with the Project and Activity in the cost share chartstring.
 - When Departments create distributions for AR Tuition on sponsored research, it should be charged to the same Project and Project Owning Department as the AR salary, but with Program Code AC390, and fund A0000.

Managing Cost Sharing Chartstrings (Available Balances & Expenditures)

- Leverage the NOA which provides all cost share chartstrings
- Develop internal practices for charging cost share expenditures when multiple chartstrings are involved.
- Run the Spendable Balance Report on a monthly basis to monitor available balances on cost share funds Factors to Consider:

- If feasible, charge against one chartstring at a time

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

IW Reports

- Funds from the assignment journals appear as revenue on the Spendable Balance and Ledger Detail reports. Cost sharing budget, commitment, and/or expense can be seen on these reports in the University Financials – Prime folder in the IW:

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

Rules

- 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.
- Commitment and budget reflect all years of cost sharing, regardless of when funds are transferred via an assignment journal or how sponsored funds are awarded.
- Fund is the same for the commitment and the budget
- Commitment dept is the source of the cost sharing.
- Budget dept is the project owning dept, and cost sharing dollars 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).
 - AR Tuition is not moved. Dept # is the project owning dept (Fund A0000).
- Subrecipient, Third Party In-Kind Support, F&A and Unrecovered F&A appear in the PS commitment but not in the PS budget (tracked offline).

Commitment/Budget Dept/Fund chart for Princeton ERA and Cost Sharing Form

Amounts: Commitment and budget reflect all years of cost sharing, regardless of when funds are transferred via an assignment journal or how sponsored funds are awarded.

Fund and Dept: As per the chart

Commitment Year: Fiscal Year

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

*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 Form only if approved by the sponsor.

Need help? Email erasupport@princeton.edu