

Grants Administrators Cost Sharing Quick Guide

Last Revised May 2018.

Process for Departments

Proposal

- Complete cost sharing budget in Coeus proposal
- Complete cost sharing distribution screen in Coeus proposal
- Upload Cost Sharing Commitment Form into Coeus Narrative as type Cost Sharing
- For Provost, DFR, third party in-kind support or subrecipient sources, upload Cost Sharing Commitment Letter into Coeus Narrative as type Cost Sharing

Award Setup

- Revise Cost Sharing Commitment Form and submit form to ORPA GCA if commitment changed between proposal and award stages
- Complete Cost Sharing Budget form and submit form to ORPA GCA

Assignment Journals

- After receiving NOA from ORPA, initiate Assignment Journals to move cost sharing dollars 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 Academic Year 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 using a G fund and project chartstring, LA will automatically move 50% of the tuition costs out of the G fund and into A0000 when eligible for the University's tuition subsidy.

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
- Spend down the converted cost share fund A0016

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:

IW 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
FIN021 – Sponsored Award Summary*	Budget categories and expense by Award
FIN022 – Sponsored Project Summary*	Budget items and expense by Project
FIN025 – Notice of Award	Commitment and budget dollars by Award
FIN027 – Cost Share Commitments	Commitment dollars by Dept or Award
FIN050 – Sponsored Project Detail*	Expense by Award or Project

*The default is set to not include cost sharing on these reports; select Yes in the “Include Cost Sharing” box to include cost sharing on the report.

Converted Awards

- Cost sharing commitments were included for all converted Accepted and Closed awards.
- Cost sharing budgets were only added to awards with Accepted status.
- Awards converted from Fund 30’s use Fund A0016 if cost sharing dollars were moved before 6/30/14.
- If not all cost sharing dollars were moved prior to 6/30/14, the remaining cost sharing dollars need to be moved as per the new process and will not use Fund A0016.
- Awards that used Fund 20’s (pre-Fund 30’s) will continue to be tracked offline as they were pre-Prime.

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 reflects 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 Coeus Distribution and Cost Sharing Forms

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	Project Owning Dept	A0003
SEAS Science Funds	25000	Project Owning Dept	A0003
DFR	51700	Project Owning Dept	Commitment and budget Fund should match
AR Tuition	40000	Project Owning Dept	A0000
Faculty AY Salary & Benefits	Contributing Dept's Main # (ends in 00)	Contributing Dept's Main # (ends in 00)	A0000
Subrecipient Third Party In-Kind Support	Include this type on the form, but leave Dept blank on form. (Proposal Lead Unit # in Coeus)	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***	Include this type on the form, but leave Dept blank on the form. (51701 in Coeus)	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 Form, PS Award Commitment, NOA Commitment

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

***Coeus calculates F&A automatically on cost shared budget items regardless of if the sponsor allows F&A as cost sharing or not. Dept is a mandatory field on the Cost Share Distribution screen. F&A, Unrecovered F&A, Subrecipient and Third Party In-Kind Support should be included on the Commitment and Budget Forms only if approved by the sponsor.