

# OFFICE OF THE CONTROLLER

## Grants Administration Understanding Cost Share

February 2024





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# Introduction to Cost Share



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# What is Cost Share?

Cost sharing is the portion of project costs not provided by the sponsor. Cost sharing occurs whenever any portion of project costs is provided at USC's expense rather than at the expense of the sponsor.

Most sponsors expect cost share to be charged in **ratio** throughout the life of the project. Record cost share in ratio with project spending – do **NOT** wait until the end of the project to record cost share.

Sponsors ***can and will*** withhold reimbursement if you are not meeting cost share requirements!

Always reach out to your Grant Administrator to verify cost share if you have questions.



# Ways to Meet Cost Share Requirements

The method of meeting cost share requirements is determined at the proposal stage and must be approved by the sponsor.

## 1. Cash Match

**Definition:** Cash outlay by USC using departmental funds or sponsored award funds specifically for cost share or externally provided cash for cost share.

**Example 1:** A sponsor awards \$400,000 for research but stipulates in the agreement that USC must spend \$50,000 toward the award.

**Example 2:** Department of Commerce gives USC \$50,000 to spend as cost share on another sponsored award.

## 2. Waived Indirect Cost (IDC)

**Definition:** When IDC is “waived” the University agrees not to charge its federally negotiated IDC rate to the sponsor. The portion waived is considered “unrecovered IDC” and can be used as cost share if this is allowed by the sponsor.

**Example:** USC may agree to charge less than our federally negotiated rate in order to meet our cost share requirements.

## 3. Third Party Match

**Definition:** Third-party in-kind matching includes, but is not limited to, the valuation of non-cash contributions provided by a third party. An in-kind match may be in the form of services, supplies, real property, and equipment. Sometimes a third party will give us the cash instead of the value.

**Example:** A consultant is volunteering a portion of their time worked on a project, and the value of the time can be used to meet cost share.



# Uniform Guidance: Cost Share and Matching

## Uniform Guidance 200.306 - Cost Sharing or matching

For all Federal awards (USCSP), any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all the following criteria:

1. Are verifiable from the non-Federal entity's records;
2. Are not included as contributions for any other Federal award;
3. Are necessary and reasonable for accomplishment of project or program objectives;
4. Are allowable under subpart E of this part;
5. Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
6. Are provided for in the approved budget when required by the Federal awarding agency; and
7. Conform to other provisions of this part, as applicable.



# Types of Cost Share

## Mandatory

Cost sharing that is required by the sponsoring agency. It may be in the form of a specific dollar amount or a certain percentage of total costs.

- Non-compliance Leads to Funding Loss
- Considered Binding Commitment on the Part of University.

## Voluntary Committed

Cost sharing that has been proposed by the institution to voluntarily commit a specific portion of the costs of the project when it is not required.

- Included in the proposal as condition of receiving funding
- Is a binding commitment to the University

## Voluntary Uncommitted

Cost sharing that is not required by the terms of the sponsored program and is not included or budgeted for as part of the sponsored program.

- May be needed to cover actual effort/cost that is over and above what was committed in the proposal.



# Where to View the Cost Share Proposal ?

The Cost Share Proposal can be found in [USCeRA](#).

**USCeRA** [Home](#) [Awards](#) [Faculty Expertise](#) [Proposals](#) Mrs. Joanne Callahan

**Budget**

[View All](#) [Print All](#)

Action	Report Date	Report Type	Notes	Total F&A %	USC Cost	Sponsor Cost	Total	
<a href="#">Q</a> <a href="#">Print</a>	01/17/2020	New Funds	01/17/20SA: Per attached Subaward Agreement.,	46.5	\$115,536	\$229,461	\$344,997	
<a href="#">Q</a> <a href="#">Print</a>	05/01/2023	Additional Funds	05/01/23SA: Increase funding per attached Amendment No. 04.	46.5	\$100,669	\$482,231	\$582,900	
<a href="#">Q</a> <a href="#">Print</a>	08/17/2023	Re-Budget	<b>Source Post Award Action</b> 08/17/23SA: Rebudget funds per attached justification and approval.	46.5	\$0	\$0	\$0	
<b>Total Direct</b>					\$216,205	\$711,692	\$927,897	
<b>Indirect Costs</b>					<b>USC</b>	\$100,536	\$238,308	\$338,844
<b>Award Subtotal</b>					\$316,741	\$950,000	\$1,266,741	
<b>SCRF</b>						\$0	\$0	
<b>Facilities</b>						\$0	\$0	
<b>Total Budget</b>					\$316,741	\$950,000	\$1,266,741	



# Where to View the Cost Share Proposal ?

The Cost Share Proposal can be found in [USCeRA](#).

**USCORA** Home Awards Faculty Expertise Proposals Mrs. Joanne Callahan

## Proposal #15510-19-49996 Summary

Title  
"Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO2 Capture"

**Project**

**Status**  
Sponsor Awarded

**Type**  
New

**Dates**  
10/01/2019 - 09/30/2022

**Awards**  
10009797  
Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO2 Capture

**All Forms**

Proposal/Award Processing Form (PAP) Complete

**Cost Share** Complete

Federal Approval Complete  
Agreed on 10/18/2018

**Lead PI**  
Dr. James Ritter Current & Pending  
Chemical Engineering

**Other**  
Chemical Engineering  
Dr. Armin Ebner Current & Pending

**Uploaded Documents (7)**

**Tools**  
Audit Trail  
Add Note  
Print Cover Page

### Department Cost Share Commitment

Pi Name	Dept #	Fac. Rel.	Year	Sal/Wages	Fringe	Travel	Equip.	Other	IDC	Total
	155100	Yes	1	\$84,948.00	\$30,588.00	\$0.00	\$0.00	\$0.00	\$53,724.00	\$169,260.00
	155100	Yes	2	\$74,741.00	\$25,929.00	\$0.00	\$0.00	\$0.00	\$46,811.00	\$147,481.00

### Department Totals by Year

Year	Total
1	\$169,260.00
2	\$147,481.00

# Where to View the Cost Share Proposal ?

The Cost Share Proposal can be found in [USCeRA](#).



COLLEGE OF ENGINEERING AND COMPUTING

October 18, 2018

To: Dr. [REDACTED], Chemical Engineering

From: [REDACTED], Senior Associate Dean for Research and Graduate Education

Re: CEC Cost-sharing on DOE Proposal with RPI

Cc: [REDACTED]

Congratulations on the invitation to submit a full proposal on a team project titled "Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO<sub>2</sub> Capture". DOE requires a 20% cost share for the program, however, due to GTI's inability to provide cost share RPI requested we provide 25% which we agreed to do.

The three year project includes has a total budget of \$850,000 including \$283,488 in cost share as discussed above. If awarded, USC's share will generate \$211,733 in IDC. The cost share budget includes 8 months of [REDACTED] academic salary and 1.54 months of [REDACTED] salary. Because [REDACTED] is a research grant employee, the cost share of his salary will be covered by IDC return to the Department and PI.

If the grant is funded, the college will assist with documentation of cost share. Please contact [REDACTED] if there are any questions.



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# What is Allowable?

Matching and cost share funds have the same restrictions as sponsored funds. These funds must follow the same allowable and unallowable guidelines in their sponsored award.

If, for example, a conference is unallowable under the grant award that has matching requirements, then grantees would not be able to use the matching funds instead. The expense must be allowable with sponsored funds for it to be allowable with matching or cost share funds.



# What is Allowable?

## Allowable

1

Other direct costs, travel, lab supplies, etc.

2

Contributed Effort

3

Program Income

4

Approved unrecovered IDC

5

Contributions from 3<sup>rd</sup> parties (non-USC Entities)

## Not Allowable

1

Items Categorized as IDC. For example, USC space and utilities, Administrative/Clerical salaries, and postage.

2

Any costs specifically disallowed by the Sponsor.

3

Other Sponsored Programs (Federal Funds should not be cost shared on Federal Funds)

**\*\*Note:** Cost Share must follow the same guidelines as the award.



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# Recording Cost Share



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# Various Ways to Meet Cost Share



**Travel Expenses**



**Payroll (Salaries & Fringe)**



**Direct Payment Requests**



**Internal Charges**



**POs/Requisition**



**Journal Entry**



**Purchasing Cards**



**Tuition Supplements**



# Various Ways to Meet Cost Share

**In-kind:** It is the department's responsibility to provide their GA documentation, such as a memo from the organization outlining the services they provided, to support the in-kind match. The GA will then work with GFM to record the cost share to the General Ledger. In-kind documentation should be received quarterly giving Grants and Funds Management the opportunity to report properly.

**Waived:** It is Grants and Funds Management's responsibility to post waived IDC monthly.



# HCM Cost Share Combo Codes

- Cost Share account codes or “Combo Codes” must be created in HCM in order for cost share to be properly recorded for payroll expenses.
- Cost Share Combo Codes begin with a “C”.
- Forms are Available Online at: <http://hr.sc.edu/forms.html>
- Account change forms should be used to update applicable salary charges as cost share on the project.
- Forms should be submitted timely, within 90 days, and are subject to the Cost Transfer Policy just like direct expenses.





# HCM Cost Share Combo Codes



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HUB ▾

HCM DISTRIBUTION ▾

HCM DISTRIBUTION SEARCH

Sign out


<b>USCID</b> <input type="text"/>	<b>Supervisor USCID</b> <input type="text"/>	<b>Pay Group</b> <input type="text"/>	<b>Combo</b> <input type="text"/>	<b>Project BU</b> <input type="text"/>	<b>From Pay Period</b> ALL ▾	<b>Num of Records</b> <input type="text" value="10000"/>
<b>Name</b> <input type="text"/>	<b>Empl.Rcd</b> <input type="text"/>	<b>Pay End Date (m/d/y)</b> <input type="text"/> to <input type="text"/>	<b>Operating Unit</b> <input type="text"/>	<b>Project</b> <input type="text"/>	<b>To Pay Period</b> ALL ▾	<b>Order By</b> Chartfield,Name ▾
<b>Job</b> <input type="text"/>	<b>Empl.Class</b> <input type="text"/>	<b>Earn End Date (m/d/y)</b> <input type="text"/> to <input type="text"/>	<b>Department</b> <input type="text"/>	<b>CFDA</b> <input type="text"/>	<b>Fiscal Month</b> JULY ▾	<input type="checkbox"/> <b>Total</b>
<b>HCM Dept.</b> <input type="text"/>	<b>Full/Part</b> All ▾	<b>Dist.Status</b> ALL ▾	<b>Fund</b> <input type="text"/>	<b>Contract</b> <input type="text"/>	<b>Fiscal Year</b> ALL ▾	<input type="checkbox"/> <b>Sub-Total</b>
<b>Journal.</b> <input type="text"/>	<b>Reg/Temp</b> All ▾	<b>Dist.Type</b> ALL ▾	<b>Class</b> <input type="text"/>	<b>Sponsor</b> <input type="text"/>	<b>Pay Run ID</b> <input type="text"/>	<input checked="" type="checkbox"/> <b>Detail</b>
<b>Check</b> <input type="text"/>	<b>Std.Hours</b> <input type="text"/>	<b>Dist.Class</b> ALL ▾	<b>Account</b> <input type="text"/>	<b>Costshare</b> <input type="text" value="10012120"/>		<input type="checkbox"/> <b>Sum.Adjustments</b>
<b>Check Date (m/d/y)</b> <input type="text"/> to <input type="text"/>	<b>HCM BU [Campus]</b> All ▾	<b>Dist.Code</b> <input type="text"/>				<b>Output</b> Fringe-Summary[Hor] ▾

Submit Clear CSV RETRO

Records Found: 22

NAME	USCID	FISCAL PERIOD : JOURNAL	JOB	HCM DEPT	GROUP	PAY PERIOD	CHECK	CHK DATE	COMBO	CHARTFIELD	LBR \$	LBR %	TAX	RETIRE	LIFE	LTD	HEALTH	DENTAL	FRNG \$	FRNG %	TOT \$
		2324-1 : PAY0167742	UG76	155201	C12	07/15/2023	8001343671	07/14/2023	C00000007285	CL040-155001-A0001-101--10012120	1,981.34	8.92%	154.20	493.54	0.02	0.14	54.54	0.60	703.04	35.48%	2,684.38
		2324-1 : PAY0168835	UG76	155201	C12	07/31/2023	8001353686	07/31/2023	C00000007285	CL040-155001-A0001-101--10012120	1,981.34	8.31%	37.77	493.55	0.02	0.13	50.82	0.55	582.84	29.42%	2,564.18
<b>TOTAL</b>											3,962.68		191.97	987.09	0.04	0.27	105.36	1.15	1,285.88	32.45%	5,248.56

# Cost Share on Tuition Supplements



**UNIVERSITY OF  
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**Office of Student Financial Aid and Scholarships**  
1244 Blossom St., Suite 200 | Columbia, SC 29208  
Phone: 803-777-8134 | Fax: 803-777-0941

### Graduate Assistant Tuition Supplement Form

Use this form to report recipients of Graduate Assistant Tuition Supplement to the Office of Student Financial Aid and Scholarships. Follow the steps below. Once completed, click "Next" to sign and submit the form electronically.

- Note the following important information before completing the form:

- Complete one form for all students paid from a unique account. Separate forms are needed for each unique account number and for revisions.
- Duplicate Banner ID's should not be submitted on the same form.

---

**Step 1. Complete the account and department information. Be sure to provide the complete account information.**

DEPARTMENT NAME McNair Center - Mechanical	DEPARTMENT ID 155401	PAID FROM WHICH ACCOUNT? Departmental	
OPERATING UNIT CL040	DEPT NUMBER 155000	FUND NUMBER EN700	CLASS CODE 202
PC BUSINESS UNIT USCIP	PROJECT ID 80000124	ACTIVITY ID 1	
DEPARTMENT CONTACT PHONE NUMBER (803) 777-9596		DEPARTMENT CONTACT E-MAIL ADDRESS gadowd@cec.sc.edu	

---

**Step 2. Choose the academic year, indicate whether the award is for fall/spring, or summer, and indicate if the authorization is a revision to a previously submitted supplement.**

ACADEMIC YEAR 2324	TERM Fall/Spring	IS THIS A REVISION TO A PREVIOUS AUTHORIZATION SUBMITTED? No
-----------------------	---------------------	---

---

**Step 3. Enter the total supplement for the academic year (total for fall and spring, or total for summer) in the "TOTAL SUPPLEMENT" field. If awarded for fall and spring, the amount will be divided evenly between the fall and spring terms. If the student is graduating at the end of the fall term, or the account is ending before 12/31 of the current year, then use the drop down box to indicate YES. If a student is enrolled in 9 or more hours, they will receive 100% of the amount submitted, 6-8 hours receive 67% of the amount submitted, and 1-5 hours receive 33% of the amount submitted.**

Number of students to be awarded? 1

LAST NAME, FIRST NAME <small>Please list alphabetically.</small>	BANNER ID <small>Please do not enter duplicate ID's.</small>	TOTAL SUPPLEMENT FOR TERM INDICATED ABOVE	GRADUATING FALL/ ACCOUNT ENDING IN FALL
		\$ 5,680.00	No

COMMENTS  
Use this section to write any special instructions. | - New Graduate Student - NO Health Insurance - 6 credit hours.  
Lindsay Crawford will complete the Journal entry to 'cost share' tuition

---

**Step 4. Review the information entered to ensure completeness and accuracy. Once reviewed, click "Next" below to sign and submit the form electronically.**

...3030373730

*Danielle Gadow*      07/24/2023, 2:39 PM  
Signature                      Date

\_\_\_\_\_  
Signature                      Date

FOR SCHOOL USE ONLY

GA: \_\_\_\_\_

- Complete a departmental tuition supplement form, charging the departmental account covering the cost share.
- In the **Comment** box indicate which project is being cost shared.
- Submit the form to Financial Aid as normal, however a copy will also need to be sent to your Grant Administrator (GA).
- Financial Aid will charge your department and your GA will work with GFM to record a cost share JE.

# Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information on a Payment Request.

**Add a New Line**

Instructions ?

Line	Description	Quantity	Unit	Unit Price	*Line Amount	SpeedChart Key
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1000.00	<input type="text"/>

\*Office Location  SWEARINGEN ENGINEERING C-0B03A

**Accounting Details**

Line	Quantity	*Amount	*GL Business Unit	Operating Unit	Department	Fund Code	Account	Class	*C Business Unit	Project	Activity	Cost Share	Product
+ - 1	<input type="text"/>	<input type="text" value="1000.00"/>	<input type="text" value="USC01"/>	<input type="text" value="CL040"/>	<input type="text" value="155200"/>	<input type="text" value="F1000"/>	<input type="text" value="52250"/>	<input type="text" value="202"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="10012120"/>	<input type="text"/>

OK Cancel

# Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information for Travel expense report.

\*Date: 09/12/2023  
\*Expense Type: Air Travel Expenses  
\*Description: DL4056 (248 characters remaining)  
\*Payment Type: Personal Reimbursemen  
\*Amount: 500.00  
\*Currency: USD

\*Billing Type: AVAILABLE  
\*Location: Out of State  
\*Ticket Number: 12345678

Default Rate  
 Non-Reimbursable  
 No Receipt

\*Exchange Rate: 1.00000000  
Base Currency Amount: 500.00 USD

Accounting Details

Chartfields

Amount	Dept	Fund	Account	Class	PC Bus Unit	Project	Activity	Cost Share
500.00	158000	A0001	52024					10010321

# Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information on a P-Card Expense Report.

\*Date: 09/08/2023

\*Expense Type: MEMBERSHIP FEES

\*Description: Membership  
244 characters remaining

\*Payment Type: Prepaid Payments

\*Amount: 500.00

\*Currency: USD

\*Billing Type: AVAILABLE

\*Merchant: Preferred (selected), Non-Preferred  
SCARC

Default Rate

Non-Reimbursable

No Receipt

\*Exchange Rate: 1.00000000

Base Currency Amount: 500.00 USD

Accounting Details ?

Chartfields II>

Amount	Dept	Fund	Account	Class	PC Bus Unit	Project	Activity	Cost Share	Pr
500.00	135400	G1000	54111	301				10010234	

# Cost Share Chartfield in PeopleSoft HCM

**Step 1:** Search for the employee using the **Search for Person** field.

**Step 2:** Click the **Actions** arrow and select **Account Funding Change** from the list.

The screenshot displays the PeopleSoft HCM interface for the 'EPAF' (Employee Personnel Action Form) process. On the left, the 'Start a Personnel Action Form' section includes a 'Search for Person' field (highlighted with a red box), a 'Just Search In' dropdown menu, and 'Search' and 'Clear' buttons. Below this is the 'Act on Personnel Action Form' section with a list of actions: 'Getting Started', 'Evaluate an EPAF eForm', 'Update an ePAF eForm', and 'View an ePAF eForm'. The main area shows a 'Current Employee' profile for an individual with a 'Business Unit' of 'SCCOL USC Columbia' and 'Job Indicator' of 'Primary Job'. An 'Actions' dropdown menu is open over the employee profile, with 'Account Funding Change' selected and highlighted with a red box. Other actions in the menu include 'View Personal Data' and 'View Job Data'. The employee's details include 'Employee ID', 'Record 0', 'Department 155020 CEC COLLEGE OF ENG AND COMP', and 'Faculty/Staff Staff'.

# Cost Share Chartfield in PeopleSoft HCM

**Step 3:** Select the applicable **Effective Date**, if different than the default.

**Step 4:** Click the **No** button to toggle to **Yes** indicating you want to copy the row that needs to be changed.

**Step 5:** Click the **Select Chartstring** button.

My Homepage EPAF Form ID 636013

**Account Funding Change : Distribution Details**

**Employee Details**

Position Number [REDACTED] Name [REDACTED]  
Department 155020 CEC COLLEGE OF ENG AND COMP Empl ID [REDACTED]  
Pay Group C12 Empl Record 0  
Compensation 96135.000000

**Effective Date**

Pay Period Effective Date 2023-09-01

**Current Distribution**

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
1	100.000000	96135.000000	CL040	155001	A0001	51200	101				<input checked="" type="radio"/>

Deselect All

**New Distribution**

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
1	100.000000	96135.000000	CL040	155001	A0001	51200	101					A00000001702	<input type="button" value="+"/>	<input type="button" value="-"/>

# Cost Share Chartfield in PeopleSoft HCM

**Step 6:** On the Select Chartstring page, click in the **Combination Code** field and enter the **Cost Share Combination Code** that was requested using the Cost Share Request form.

**Step 7:** Click the **Search** button.

Select Chartstring

Combination Code

Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share
CL040	<input type="text" value="155001"/>	<input type="text" value="A0001"/>	<input type="text" value="51200"/>	<input type="text" value="101"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Step 8:** On the ePAF page, notice the **Cost Share Combination** code is now added to the New Distribution line.

My Homepage EPAF

Effective Date

Pay Period Effective Date

Current Distribution

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
1	100.000000	96135.000000	CL040	155001	A0001	51200	101				<input checked="" type="radio"/>

Deselect All

New Distribution

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
1	<input type="text" value="100.000000"/>	<input type="text" value="96135.000000"/>	<input type="button" value="Select ChartString"/>	CL040	155201	A0001	51200	101			10012120	<input type="text" value="C00000007204"/>	<input type="button" value="+"/>	<input type="button" value="-"/>

Total Distribution



# Cost Share Chartfield in PeopleSoft HCM

**Step 9:** Click the **Submit** button to move the request through the approval process. (**Note:** Applicable attachments can be uploaded.)

**Effective Date**

Pay Period Effective Date: 2023-09-01

**Current Distribution**

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
100.000000	96135.000000	CL040	155001	A0001	51200	101					Yes

**New Distribution**

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
100.000000	96135.000000	Select ChartString	CL040	155201	A0001	51200	101				10012120	C00000007204	+	-

**Total Distribution**

Percent Total: 100.00

**File Attachments**

Status	Action	Description	File Name	Delete
1	Upload			Delete

**Comments**

Search Save **Submit**

# Cost Share Chartfield in PeopleSoft HCM

**Step 10:** The form is submitted and routed to the next approval step.

My Homepage EPAF Home Alerts More Close

---

**Start a Personnel Action Form**

Search for Person

Just Search In

**Act on Personnel Action Form**

- Getting Started
- Evaluate an EPAF eForm
- Update an EPAF eForm
- View an EPAF eForm

**Account Funding Change : Finalized** Form ID 636014

You have successfully submitted your eForm.  
The eForm has been routed to the next approval step.  
[multiple approvers.](#)

**Transaction / Signature Log** 1 row

	Current Date Time	Step Title	User ID	Description	Form Action	Time Elapsed
1	09/06/2023 2:44:34PM	Initiated	MB175	Melissa Bell	Submit	

# Roles and Responsibilities



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# Cost Share Roles and Responsibilities

## Principal Investigator & Grant Support (Dept.)

- Review Cost Share Budget (Use USCeRA and Grant Dashboard)
- Request Cost Share account set up (Combo Codes, etc.)
- Process any needed account change forms to ensure cost share is recorded timely (i.e., salaries, P-Cards, etc.)
- Monitor & track cost share is recorded in ratio with spending.
- If Cost share requires a re-budget, be sure to follow the proper procedures and coordinate with your SAM administrator.
- If 3<sup>rd</sup> Parties are providing cost share, remind contributors of obligations and obtain needed documentation. Submit documentation to GFM so it can be properly recorded.

## Grant and Funds Management

- Report Cost share on any required financial reports and invoices.
- Review 3<sup>rd</sup> Party Cost Share request submissions and record entries.
- Record waived IDC.

**Please note:**

GFM is not responsible for ensuring charges other than waived IDC post to your grant(s).

GFM **audits** for allowability as it relates to Cost Principles and Uniform Guidance.



# Working Without Sponsored Funding

A no-cost extension allows work to continue on a project beyond the project's end date as long as the project does not need additional funding from the sponsor. You should use cost share to capture your time and effort in no cost extensions if there is no sponsored funding remaining.

No-cost extensions help to ensure all sponsored project activities can be completed. No-cost extensions should not be requested for the sole purpose of expending remaining unencumbered funds.

It is important to be familiar with the award's terms and conditions regarding no-cost extensions. Sponsors may require that a request for extension be submitted well in advance of the project end date.



# Working Without Sponsored Funding

## No Cost Extension Procedures

1. Requests for no-cost extensions should be initiated by the PI/PI and/or the associated departmental business administrator.
2. All no-cost extension requests should be submitted as a Post-Award Action in USCeRA .
  - Your USCeRA request must include a proposed end date for the project and a justification for the extension.
  - Please upload your justification as a PDF document.
  - Your SAM administrator will prepare and submit the request for the no-cost extension to the sponsor. Upon receipt of approval by the sponsor, SAM will extend the project.

**NSF No-Cost Extension Requests:** The request has to be submitted by your SAM administrator. The PI can initiate the request in [Research.gov](https://www.research.gov), under Awards & Reporting > Notifications & Requests.

**NIH No-Cost Extension Requests:** The request must be submitted via eRA Commons by your SAM administrator. Refer to the current version of the [NIH Grants Policy Statement](#) for additional information.



# Cost Share Budget vs. Actual



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# Cost Share: Budget vs. Actual

Use the Grant Dashboard in the Finance Intranet to view cost sharing, the portion of project costs not provided by the sponsor. Most sponsors expect cost share to be charged in **ratio** throughout the life of the project.

Category	Budget	Current Month Activity	Life to Date Expenses	Balance	Encumbrances	Available Balance	Cost Share Budget	Cost Share Actual	Balance
SALARIES	265,559.00	16,942.01	232,400.91	33,158.09		33,158.09	113,458.00	38,886.51	74,571.49
FRINGE BENEFITS	100,912.00	6,411.06	84,264.06	16,647.94		16,647.94		17,508.33	(17,508.33)
CONTRACTUAL SERVICES	53,846.00	8,951.50	42,488.98	11,357.02		11,357.02	585,118.00		585,118.00
TRAVEL	25,250.00		8,980.54	16,269.46		16,269.46	25,500.00		25,500.00
SUPPLIES	17,385.00	250.23	9,252.21	8,132.79		8,132.79			
FIXED CHARGES	336,000.00	5,250.00	220,615.14	115,384.86		115,384.86	247,602.00		247,602.00
<b>DIRECT EXPENSE</b>	<b>798,952.00</b>	<b>37,804.80</b>	<b>598,001.84</b>	<b>200,950.16</b>		<b>200,950.16</b>	<b>971,678.00</b>	<b>56,394.84</b>	<b>915,283.16</b>
INDIRECT COST RECOVERY	9,259.00	651.10	7,547.78	1,711.22		1,711.22	14,481.00	20,302.03	(5,821.03)
INDIRECT EXPENSE	9,259.00	651.10	7,547.78	1,711.22		1,711.22	14,481.00	20,302.03	(5,821.03)
<b>TOTAL EXPENSE</b>	<b>808,211.00</b>	<b>38,455.90</b>	<b>605,549.62</b>	<b>202,661.38</b>		<b>202,661.38</b>	<b>986,159.00</b>	<b>76,696.87</b>	<b>909,462.13</b>





# Key Takeaways



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# Cost Share – Key Takeaways

It is very important to ensure there are departmental funds available to cover your cost share responsibility.



Review Cost Share Budget at the beginning of the award.



You are responsible for recording your cost share.



Record cost share in ratio with project spending – do **NOT** wait until the end of the project to record cost share!



Sponsors ***can and will*** withhold reimbursement if you are not meeting cost share requirements!



# Resources and Contacts



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# Available Resources

Visit the Controller's Office website for the following resources:

- [Cost Share Information](#)
- For Cost Share and Salary Allocation training resources visit the [Business Manager, Grant Administration, and Principal Investigator](#) pages in the Resource and Training Toolbox.

Visit the SAM Office website for the following resource:

- [No Cost Extensions](#)

Visit the Payroll website for the following resource:

- [Account Funding Changes \(Maintain Accounting\)](#)



# Our Grant Administration Team

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# Questions



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# THANK YOU!

## Office of the Controller



Alone, we can do so little; together,  
we can do so much.



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