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:

<table>
<thead>
<tr>
<th>IW 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>FIN021 – Sponsored Award Summary*</td>
<td>Budget categories and expense by Award</td>
</tr>
<tr>
<td>FIN022 – Sponsored Project Summary*</td>
<td>Budget items and expense by Project</td>
</tr>
<tr>
<td>FIN025 – Notice of Award</td>
<td>Commitment and budget dollars by Award</td>
</tr>
<tr>
<td>FIN027 – Cost Share Commitments</td>
<td>Commitment dollars by Dept or Award</td>
</tr>
<tr>
<td>FIN050 – Sponsored Project Detail*</td>
<td>Expense by Award or Project</td>
</tr>
</tbody>
</table>

*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

<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</td>
<td>Project Owning Dept</td>
<td>A0003</td>
</tr>
<tr>
<td>SEAS Science Funds</td>
<td>25000</td>
<td>Project Owning Dept</td>
<td>A0003</td>
</tr>
<tr>
<td>DFR</td>
<td>51700</td>
<td>Project Owning Dept</td>
<td>Commitment and budget Fund should match</td>
</tr>
<tr>
<td>AR Tuition</td>
<td>40000</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)</td>
<td>Contributing Dept’s Main # (ends in 00)</td>
<td>A0000</td>
</tr>
<tr>
<td>Subrecipient Third Party In-Kind Support</td>
<td>Include this type on the form, but leave Dept blank on form. (Proposal Lead Unit # in Coeus)</td>
<td>Include this type on the form, but leave Dept blank on the form. Not included in PS Budget (Tracked offline)</td>
<td>Include this type on the form, but leave Fund blank on the form.</td>
</tr>
<tr>
<td>F&amp;A*** Unrecovered F&amp;A***</td>
<td>Include this type on the form, but leave Dept blank on the form. (51701 in Coeus)</td>
<td>Include this type on the form, but leave Dept blank on the form. Not included in PS Budget (Tracked offline)</td>
<td>Include this type on the form, but leave Fund blank on the form.</td>
</tr>
</tbody>
</table>

*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.