1 Cost sharing overview

2 Proposal Stage

At the proposal stage, the department:

- Enters the cost sharing budget onto Coeus budget line items
  - Note: Coeus will calculate F&A on the cost sharing amount, regardless of if the sponsor will allow F&A to be used toward the university commitment. Do not uncheck the Apply F&A box on the Line Item Detail screen if F&A cannot count toward the university commitment, as this will generate positive underrecovery. Instead, either distribute the F&A to ORPA (51701) in the next step or use proposal hierarchy to have all cost sharing items in one proposal at 0% OH and all sponsor items in another proposal at the sponsor’s OH rate.
- Distributes the cost sharing in the Coeus Cost Sharing Distribution screen
  - By Fiscal Year, Amount, and Source Dept for the cost sharing (mandatory Coeus field)—see chart at the end of this document for guidance on dept #s
- Fills out the Cost Sharing Commitment Form & Uploads form into Coeus narrative as narrative type: cost sharing
  - Coeus has no field for Fund, so use the cost sharing commitment form to record Fund, cost sharing type (not budget item), Fiscal Year, Amount and Source Dept for the cost sharing—see chart at the end of this document for guidance on dept #s to use
• Uploads Cost Sharing Commitment Letters into Coeus Narrative as narrative type cost sharing for Provost, DFR, third party in-kind support or subrecipient sources.

2.1 Proposal Stage Coeus Screenshots

In the Coeus budget screen, add a line item, select a cost element for that line, and then double click on the line. The Line Item Detail screen appears. Enter the sponsor’s cost and the cost sharing amount in the “Cost” and “Cost Sharing” boxes.

Example: Double click on a line item to enter the cost (which is the cost to sponsor) and the cost sharing amount (amount picked up by the University). In this example above, the cost to sponsor is $8,000 and the cost sharing amount is $4,000. The total cost of this item is $12,000. This item does not have F&A.

Example: Item with F&A. In this example above, the cost to sponsor is $5,000 and the cost sharing amount is $3,000. The total cost of this item is $8,000. Coeus calculates F&A on cost sharing, regardless of if the sponsor will allow F&A to be used toward the university commitment. Unchecking the Apply box generates positive underrecovery, which means you won’t be able to submit your proposal. The Apply Box must stay checked.
Example: How to view which line items in a period have cost sharing. Make sure you’re on a “Period” tab, then click on the wrench in the second toolbar. The Customize View screen then appears. By unchecking the “start date” and “end date” boxes, there will be enough room on the screen for the “cost share” column to be displayed without using a horizontal scroll bar. Checking off “show calculated amounts” will display any benefits or overhead for the highlighted line item.
Example: Because “start date” and “end date” were unchecked in the Customize View screen, there is now enough room for the cost sharing column to be displayed without having to use the horizontal scroll bar. Coeus displays the OH or EB calculated on cost shared amounts at the bottom of the screen for the highlighted row. Coeus calculates F&A on cost sharing, regardless of if the sponsor will allow F&A to be used toward the university commitment. The F&A is included in the cost sharing total at the top of the screen. Use proposal hierarchy to avoid Coeus calculation of OH, or distribute the OH to 51701 in the Cost Sharing Distribution screen.
Example: Accessing the Cost Sharing Distribution screen. When you are done entering all cost sharing in your Coeus budget, distribute the cost sharing by clicking on the Edit menu and selecting “Cost Sharing Distribution”. It's easiest to wait until all budget items have been entered to distribute cost sharing, that way you only have to distribute it once.

Example: Distribute the cost sharing in the Coeus cost sharing distribution screen. See chart at the end of this document for guidance on dept #s. Percentage is not used and can be ignored.
Example: Commitment form. See chart at the end of this document for guidance on dept #s.

2.2 Responsibilities at Proposal stage

<table>
<thead>
<tr>
<th>Cost Share Type</th>
<th>Fiscal Year</th>
<th>Source Department</th>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition</td>
<td>2019</td>
<td>40000</td>
<td>A0000</td>
<td>$23,000.00</td>
</tr>
<tr>
<td>Equipment</td>
<td>2019</td>
<td>51005</td>
<td>A0003</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>Faculty Academic Year S&amp;B</td>
<td>2019</td>
<td>23300</td>
<td>A0000</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Third Party In-Kind Support</td>
<td>2019</td>
<td></td>
<td></td>
<td>$10,000.00</td>
</tr>
<tr>
<td>Tuition</td>
<td>2020</td>
<td>40000</td>
<td>A0000</td>
<td>$23,000.00</td>
</tr>
<tr>
<td>Faculty Academic Year S&amp;B</td>
<td>2020</td>
<td>23300</td>
<td>A0000</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Third Party In-Kind Support</td>
<td>2020</td>
<td></td>
<td></td>
<td>$10,000.00</td>
</tr>
</tbody>
</table>

- Completes cost sharing budget in Coeus proposal
- Completes cost sharing distribution screen in Coeus proposal
- Uploads Cost Sharing Commitment Form into Coeus Narrative as type Cost Sharing.
- Uploads Cost Sharing Commitment Letters into Coeus Narrative for Provost, DFR, third party in-kind support or subrecipient sources

Department

ORPA GCA

3 Award Setup
3.1 Cost Sharing 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 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.

- The Fund is the same for the commitment and the budget.
- Commitment dept is the source of the cost sharing. See chart at the end of this document for guidance on Dept #s.
- 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.
- If approved by the sponsor, Subrecipient, Third Party In-Kind Support, F&A and Unrecovered F&A should be included in the commitment and budget forms. 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.

### 3.2 Award Cost Sharing Process

- If the cost sharing commitment changed between proposal and award, the Dept must submit the updated Cost Sharing Commitment Form to the GCA. Otherwise the Cost Sharing Commitment Form uploaded to Coeus proposal is accepted.
- Dept fills out and submits Cost Sharing Budget Form to the GCA.
- ORPA GCA reviews Commitment and Budget Forms.
- ORPA Award Specialist enters the commitment and budget into PS Grants.
- NOA is sent to Dept, PI, and SRA.
- Assignment journals are created by the department to move the funding except for Faculty AY S&B and Tuition. See Assignment Journals section.
- Cost sharing is charged to the Cost Sharing Chartstring on the NOA. (Note process difference for AR Tuition in section 5.3 below.)
- IW Reports can be used to view cost sharing commitments, budgets, and expenses. See the Reports section.

### 3.3 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 A1/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 Assignment Journal notes

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

4.2 Assignment Journal Initiation 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></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>Authorize Dept. Personnel</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 Required</td>
</tr>
<tr>
<td>Faculty AY Salary &amp; Benefits</td>
<td>Not Required</td>
</tr>
</tbody>
</table>

4.3 Assignment Journal Initiation

If you have rights to create assignment journal:
- Navigate to the Prime Portal and click on Journals
- Select Assignment Journals and press Create Journal
4.4 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>Debit:</th>
<th>Department</th>
<th>Fund</th>
<th>Account</th>
<th>Program</th>
<th>Project</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>25200</td>
<td>25200</td>
<td>E0003</td>
<td>4803 (Assignment Out)</td>
<td>Optional</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>XXXXXXXX</td>
<td>101</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).
4.5 Searching Assignment Journals
If you have access to create assignment journals, you can see all assignment journals that have been created for your project.

- Navigate to the Prime Portal and click on Journals.
- Select Assignment Journals and press Search Journal.
- 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 Charging items (excluding Labor Accounting Distributions)

- An item is charged as cost sharing when the Project # is used, and the Fund is not a G fund
- The NOA provides the cost share Chartstring(s) against which all cost share expenses should be charged
- Cost Share Chartstring for items except Faculty AY S&B and AR Tuition:
  - Department = Project Owning Dept.
  - Fund = Fund of the cost sharing source
  - Account = expense code for the item
  - Program = N/A
  - Project = PS Project ID
  - Activity = 101

5.2 Labor Accounting Distribution - Charging Faculty Academic Year Salary & Benefits

- 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.
- 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
- Faculty AY Salary and Benefits example from LA

5.3 Labor Accounting Distribution - Charging AR Tuition committed as cost share

- The Graduate School provides 50% AR tuition subsidy on sponsored research awards that allow full F&A costs whether or not an award requires cost share. Fifty percent of AR tuition costs will automatically default as university commitment for eligible students when distributions are approved in Labor Accounting.
- Two rows are automatically generated in Labor Accounting after a G fund is charged for AR Tuition:
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 LA system creates the second distribution line to cost share 50% of the AR tuition by defaulting to A0000 fund/AC390 program and is denoted by the cost share symbol.

The LA system also creates the third line to remove 50% of the AR tuition distribution from the G fund and is also denoted by the cost share symbol.

- **Cost Share Chartstring for AR Tuition:**
  - Department = LA will automatically populate the cost share chartstrings with the project owning dept. used in the G fund chartstring.
  - Fund = Charged as the G fund. LA will automatically add two rows to back half of the amount out of the G Fund and into A0000.
  - Account = 5602 (Assistants in Research Tuition)
  - Program = AC390 (LA automatically defaults to this program code.)
  - Project = PS Project ID
  - Activity = 101

### 6 Managing Cost Sharing

#### 6.1 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.
7 Responsibilities at Award Stage

**Department**
- Revises Cost Sharing Commitment 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**
- GCA Reviews 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
- Funds from the assignment journals appear as revenue on the Spendable Balance report and Ledger Detail report.
- 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>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.
9 Converted Awards and Cost Sharing

- Commitments for all converted awards were manually copied from Coeus to PS
  - 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
  - 16 awards were converted that had cost sharing from Fund 20’s (pre-Fund 30 days)

- 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

- 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.

- 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.

- 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.

- 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.

- Fund A0016 cannot be used for any new awards.
### 10 Commitment/Budget Dept/Fund chart for Coeus Distribution and cost sharing forms

- **Amounts**: Commitment and budget reflect all years of cost sharing, regardless of how the sponsor funds the award.
- **Fund and Dept**: as per the chart below.
- **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 the 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 Dept blank on the form. Not included in PS Budget (Tracked offline)</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 Dept blank on the form. Not included in PS Budget (Tracked offline)</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.

### 11 Need help?

<table>
<thead>
<tr>
<th>Need help with....</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost share commitment form</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</td>
</tr>
<tr>
<td>Graduate student tuition cost share</td>
<td>Your department’s Graduate Administrator</td>
</tr>
<tr>
<td>Managing cost share expenses</td>
<td>SRA Analyst</td>
</tr>
</tbody>
</table>