

SPONSORED PROJECT



Cost Share



What is cost share?

Project costs not borne by the sponsor

Also known as matching or in-kind contributions

Committed to the sponsor and made a condition of the award (may or may not be reportable)



Why does cost share matter?

Requirement to account for all funds, including University resources, committed to and incurred to perform the scope of work

Must be delineated from sponsored expenses and tracked in the accounting system as part of overall project costs

Real dollars provided by the department, not the sponsor

Unfulfilled commitments may result in loss of sponsored funds

Included in and impacts F&A calculation



Who is responsible?

OSPA – determines commitment

Principal Investigator and Departmental staff – validates allowability and records expenses and transfers funding in university accounting system

RFS – validates cost share commitment is met and reports to the sponsor according to award requirements



Types of cost share

Faculty and staff cost distribution

Unrecovered F&A

Departmental contributions

Third party contributions

Note: Although the cost share fund is used to demonstrate compliance with salary cap limitations, it is not a cost share expense



What is allowable?

Expense incurred within the period of performance

Necessary, reasonable & allocable to accomplish the scope of work

Expense must be verifiable and documented

Cannot be used as cost share on multiple awards

Expenses unallowable per sponsor guidelines are also unallowable to fulfill cost share commitments



How is cost share funded?

Funding cost share is required to pay for expenses posted to the cost share fund within the university accounting system

Automatic cost sharing funding program (recommended – See link in resources slide for more details)

Journal Voucher transfer



How do I view the cost share commitment?

Cost share commitment is captured in the proposal and reflected in the award

Can also be viewed in GMGRANTD in the Cost Share tab

Commitment can be dollars or a percentage



How do I view the cost share commitment?

Budget Summary:

Category	Federal	Non-Federal
Personnel	\$124,474	\$175,079
Fringe	\$35,453	\$53,776
Travel	\$19,500	\$0
Equipment	\$0	\$0
Supplies	\$25,398	\$0
Contractual	\$53,019	\$53,019
Other	\$24,500	\$2,000
Total Direct Charges	\$282,344	\$283,874
Indirect Charges (34%)	\$79,330	\$77,811
TOTALS	\$361,674	\$361,685

Federal Funding: \$361,674
 Non-Federal Cost-Share/Match Funding Commitment: \$361,685
 Total Approved Budget: \$723,359

Me...	CS Method Text	Repo...	Description	Perc...	Y.	Amount Propos...
3RD	3RD PARTY CONTRIB...	<input checked="" type="checkbox"/>	Virginia Tech Match			53,019.00
3RD	3RD PARTY CONTRIB...	<input checked="" type="checkbox"/>	donated seed			2,000.00
DEPT	DEPARTMENTAL COST...	<input checked="" type="checkbox"/>	Lab tech	25.00		42,181.00
F&A	FACILITIES & ADMI...	<input checked="" type="checkbox"/>	F&A on CS	34.00		77,811.00
FES	FACULTY EFFORT SY...	<input checked="" type="checkbox"/>		10.00		81,144.00
FES	FACULTY EFFORT SY...	<input checked="" type="checkbox"/>		11.00		58,022.00
FES	FACULTY EFFORT SY...	<input checked="" type="checkbox"/>		10.00		47,508.00

Total Proposed 361,685.00

Cost Sharing Information Form

PADR.1

Date:
Account:
Title:
Sponsor:

The above referenced account has a cost sharing obligation which must be documented in accordance with University of Kentucky Cost Sharing Guidelines. Cost sharing was either committed in the proposed budget or is a result of the actual award totaling less than the proposed budget. Details are outlined below.

- This sponsored project includes a requirement to report cost sharing directly to the sponsor.
- Faculty effort is committed as cost sharing and must be documented through the Faculty Effort System.

Sponsored Project Accounting Reporting Details

F & A Rate: 34 % Base: 4 Func. Area 0320 Is Off Campus: N Budget Rule: 4

PROPOSED COST SHARING COMMITMENT Completed by Office of Sponsored Projects Administration (OSPA)

Method	Budget Detail	Percent	Year	Amount	Matching Funds
3rd Party Contribution	Virginia Tech Match			\$53,019.00	
3rd Party Contribution	donated seed			\$2,000.00	
Dept	Lab tech @ 25%	25.00		\$42,181.00	
Facilities & Administration	F&A on CS @ 34%	34.00		\$77,811.00	
Faculty Effort System	@ 10%	10.00		\$81,144.00	
Faculty Effort System	@ 10%	10.00		\$47,508.00	
Faculty Effort System	@ 11%	11.00		\$58,022.00	
Direct: \$283,874.00		Total: \$361,685.00			



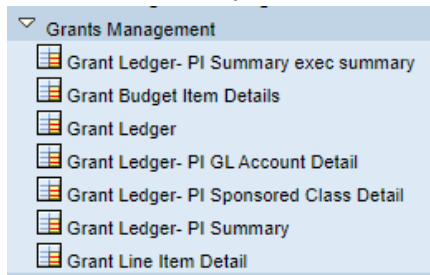
How do I view the cost share activity posted?

BW reports and SAP tcodes available to view grant expenses can also be used to view cost share expenses and funding based on the fund used in the variables

Sponsor funds start with 022*

Cost share funds start with 001189*

BW Reports



SAP tcodes

- [S_ALN_01000003 - Annual Budget Vs. Commit./Actual Lin](#)
- [S_PLN_16000269 - Grants Management: Line Item Display](#)



How do I view the cost share expenses posted?

BW Web Reporting Grant Ledger or Grant Ledger PI Summary (for example)

Variables: fund = 001189* and sponsored class not equal R619999 (excluding the funding GL)

Cumulative PTD Expense column are total expenses posted

Budget Class	Sponsored Class		G/L Account		UnReleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative PTD Expense	Commitments PTD	Parked Documents PTD	Available Balance (Released)	
Exec/Mgrl/Admin Sal	E522011	Exec/Mgrl/Admin Bene	0000520204	ELI-Prof Admin				\$ 12.88	\$ 12.88	\$ 0.68		\$ (13.56)	
			0000520303	FS-Exec/Managerial					\$ 26.85				\$ (26.85)
			0000520403	FICA-Exec/Managerial						\$ 7,037.34	\$ 0.00		\$ (7,037.34)
			0000520404	FICA-Prof Admin				\$ 1,742.17	\$ 1,742.17	\$ 94.66			\$ (1,836.83)
			0000520503	Retmt-Exec/Manageria					\$ 11,720.16	\$ 0.00			\$ (11,720.16)
			0000520504	Retmt-Prof Admin				\$ 2,327.96	\$ 2,327.96	\$ 123.74			\$ (2,451.70)
			Result						\$ 4,743.01	\$ 27,778.52	\$ 219.08		
Result						\$ 28,022.35	\$ 168,259.22	\$ 1,456.52			\$ (169,715.74)		
Secret/Clerical Sal	E512031	Secret/Clerical Sala	0000512031	Clerical - Regular			\$ 637.52	\$ 637.52	\$ 733.13			\$ (1,370.65)	
		Secret/Clerical Bene	0000520105	EHC-Clerical			\$ 125.00	\$ 125.00	\$ 143.75			\$ (268.75)	
	E522031	Secret/Clerical Bene	0000520205	ELI-Clerical			\$ 0.40	\$ 0.40	\$ 0.44			\$ (0.84)	
			0000520405	FICA-Clerical			\$ 47.58	\$ 47.58	\$ 56.08			\$ (103.66)	
			0000520767	ADD-Clerical			\$ 0.10	\$ 0.10				\$ (0.10)	
			Result					\$ 173.08	\$ 173.08	\$ 200.27			\$ (373.35)
Result					\$ 810.60	\$ 810.60	\$ 933.40			\$ (1,744.00)			
Student Salary & Ben	E513100	Student Salary	0000513110	Stud-NonWork Study			\$ 17,092.76	\$ 17,092.76				\$ (17,092.76)	
			0000513530	Post Doctoral Schola			\$ 18,702.61	\$ 18,702.61				\$ (18,702.61)	
			Result				\$ 35,795.37	\$ 35,795.37			\$ (35,795.37)		
	E523000	Student Benefits	0000520411	FICA-Student			\$ 234.18	\$ 234.18				\$ (234.18)	
Result						\$ 36,029.55	\$ 36,029.55				\$ (36,029.55)		
Direct Current Expen	E530400	Materials & Supplies	0000540314	Compon Parts for CPE				\$ 38,300.00	\$ 0.00			\$ (38,300.00)	
	E639305	Hazardous Waste Serv	0000639305	Environmental Charge				\$ 427.43				\$ (427.43)	
	Result						\$ 38,727.43	\$ 0.00			\$ (38,727.43)		
Transfers to Plant f	E755030	Transfers to Plant f	0000755030	Trans to Unexpended				\$ 50,000.00		\$ 0.00	\$ (50,000.00)		
Result						\$ 9,053.71	\$ 261,972.11	\$ 902,860.48	\$ 14,242.15	\$ 0.00	\$ (917,102.63)		



How do I view the cost share expenses?

SAP tcode S_ALN_01000003 Annual Budget vs Commit/Actual (for example)
Use variant CS EXP ONLY
Invoice column are expenses

Sp. Class	Sponsored Class Description	G/L Acc	RefDocumnt	Budget Amt	Invoice	Open Items	Available Amt	Text
				0.00	903,204.20	13,209.32	916,413.52-	Subtotal 010[10/01/2011-06/29/2020]



How do I view the cost share funding balance?

BW Web Reporting Grant Ledger or Grant Ledger PI Summary

Variables: fund = 001189* and remove sponsored class (to include funding GLs)

Cumulative PTD Expense column are total expenses and revenues

The final result row will show the balance to fund

Budget Class	Sponsored Class		G/L Account		UnReleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative PTD Expense	Commitments PTD	Parked Documents PTD	Available Balance (Released)		
Exec/Mgrl/Admin Sal	E522011	Exec/Mgrl/Admin Bene	0000520404	FICA-Prof Admin				\$ 1,742.17	\$ 1,742.17	\$ 94.66		\$ (1,836.83)		
			0000520503	Retmt-Exec/Manageria					\$ 11,720.16	\$ 0.00		\$ (11,720.16)		
			0000520504	Retmt-Prof Admin					\$ 2,327.96	\$ 2,327.96	\$ 123.74		\$ (2,451.70)	
			Result						\$ 4,743.01	\$ 27,778.52	\$ 219.08		\$ (27,997.60)	
Result						\$ 28,022.35	\$ 168,259.22	\$ 1,456.52		\$ (169,715.74)				
Secret/Clerical Sal	E512031	Secret/Clerical Sala	0000512031	Clerical - Regular				\$ 637.52	\$ 637.52	\$ 733.13		\$ (1,370.65)		
			E522031	Secret/Clerical Bene	0000520105	EHC-Clerical				\$ 125.00	\$ 125.00	\$ 143.75		\$ (268.75)
					0000520205	ELI-Clerical				\$ 0.40	\$ 0.40	\$ 0.44		\$ (0.84)
					0000520405	FICA-Clerical				\$ 47.58	\$ 47.58	\$ 56.08		\$ (103.66)
					0000520767	ADD-Clerical				\$ 0.10	\$ 0.10			\$ (0.10)
			Result						\$ 173.08	\$ 173.08	\$ 200.27		\$ (373.35)	
Result						\$ 810.60	\$ 810.60	\$ 933.40		\$ (1,744.00)				
Student Salary & Ben	E513100	Student Salary	0000513110	Stud-NonWork Study				\$ 17,092.76	\$ 17,092.76			\$ (17,092.76)		
			0000513530	Post Doctoral Schola				\$ 18,702.61	\$ 18,702.61			\$ (18,702.61)		
			Result						\$ 35,795.37	\$ 35,795.37			\$ (35,795.37)	
			E523000	Student Benefits	0000520411	FICA-Student				\$ 234.18	\$ 234.18			\$ (234.18)
Result								\$ 36,029.55	\$ 36,029.55			\$ (36,029.55)		
Direct Current Expen	E530400	Materials & Supplies	0000540314	Compon Parts for CPE				\$ 38,300.00		\$ 0.00		\$ (38,300.00)		
	E639305	Hazardous Waste Serv	0000639305	Environmental Charge				\$ 427.43				\$ (427.43)		
	Result							\$ 38,727.43	\$ 0.00			\$ (38,727.43)		
Transfers to Plant f	E755030	Transfers to Plant f	0000755030	Trans to Unexpended				\$ 50,000.00			\$ 0.00	\$ (50,000.00)		
Mand CS - Personnel	R619999	Mand CS - Personnel	0000740510	Tr fm CS - Salary				\$ (564,523.93)			\$ 0.00	\$ 564,523.93		
			0000740515	Tr fm CS-Benefit				\$ (76,364.44)			\$ 0.00	\$ 76,364.44		
			Result						\$ (640,888.37)			\$ 0.00	\$ 640,888.37	
Result						\$ 9,053.71	\$ 261,972.11	\$ 261,972.11	\$ 14,242.15	\$ 0.00	\$ (276,214.26)			



How do I view the cost share funding balance?

SAP tcode S_ALN_01000003 Annual Budget vs Commit/Actual Lin

Use variant CS BALANCE

Invoice column are expenses and revenues

The final result row will show the balance to fund

Sp. Class	Sponsored Class Description	G/L Acc	RefDocumnt	Budget Amt	Invoice	Open Items	Available Amt	Text
				0.00	262,315.83	13,209.32	275,525.15-	Subtotal 010[10/01/2011-06/29/2020]



Resources

BPM E-50-2 Cost Sharing <http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-50-2.pdf>

OSPA Cost Sharing/Grant Matching <https://www.research.uky.edu/office-sponsored-projects-administration/cost-sharinggrant-matching>

FI GM 320 Advanced Cost Sharing Training
http://myhelp.uky.edu/rwd/HTML/GM/FI_GM_320_v5.pdf

RFS Quick Reference Card – BW Cost Share
<http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/QRC%20BW%20Cost%20Share.pdf>

RFS Cost Share Reporting FAQ (bottom of page)
<https://www.uky.edu/ufs/research-financial-administration>



Extras

Who can I contact for assistance?

Business Officer

College Grants Officer

FA (Financial Administrator)

Presentations: <http://www.uky.edu/ufs/sponsored-projects-bits-pieces-presentations>

RFS: <https://www.uky.edu/ufs/research-financial-services>

UFS: <https://www.uky.edu/ufs/>

