**Significant Cost Share Changes as a result of the OnePurdue Implementation on 2/6/07**

- Budget for cost share is established by SPS and is then pushed simultaneously to GM, on the appropriate Sponsored Program, and to FM on the responsible cost center as “Grant Relevant” funded program. Once the budget is pushed to FM “Grant Relevant” a corresponding offset entry automatically occurs in FM on the responsible cost center as “Not-Relevant Grant” funded program.

  - If only one year of a multi-year proposal is awarded, the cost share budget will be established fully for the one year period corresponding to the sponsor award and the remaining years MAY be established in unallocated restricted on the internal (cost sharing) fund.

  - If there are multi-sources for the cost share account and the department chooses to have only one Internal Order/Sponsored Program, the department will prepare an FMBB to transfer the appropriate amount from the department(s) committing the funds. (Ex. VPR, etc.)

- F&A will not be budgeted or charged to internal GM funds associated with cost sharing. It will be calculated for reporting and billing purposes.

  - Departments need to be aware of this when doing projections especially for mandatory dollar amount cost sharing commitments.
PROPOSAL!!!
Why Do We Need a Cost Sharing Commitment Document FORM 32?

1. To document support for the Cost Sharing included in Proposal.

2. To expedite the award process.

3. To provide for a consistent process for cost sharing.

4. To document University, Departmental and Memorandum Contributions.

5. To document approval of individual authorized to obligate funds.

6. To identify appropriate fund(s) and responsible cost center(s)

7. To determine budget amount(s) to be established for future years on a fiscal year basis.
### COST SHARE COMMITMENT

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<th>Year 3</th>
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For Budgeting Purposes Only:

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Instructions for the Form 32

The revised Form 32, Letter of Cost Sharing Commitment, is an Excel document that has been modified to automatically calculate the annual transfer amounts. Formula calculations rely on the data being entered in the correct format.

File can be found in SPS website http://www.purdue.edu/business/sp/sps/form32.xlsx

The file is saved as a read only document in the website. When accessing the file, a message box will prompt the user to open the file as “read only”. Select “yes”. When saving the document, Excel will prompt you to rename it.

Enter information for the areas highlighted in pink. The document contains many formulas, to avoid typing over a formula, enter data in pink highlighted fields only.

DEFINITION OF TERMS

Cost Share Method - Select Dollar Commitment, Memo Match, Percent of Effort, or Percent of Sponsor Award. A new cost share form should be prepared for each Cost Share Method (i.e. grad student support by PRF plus dollar commitment should have a form for both memo match and dollar commitment portion of the cost share).

Cost Share Type - Select one of the following options:
1) Committed - Sponsor Required in RFP (Cost share is mandatory by sponsor)
2) Committed - In Excess of Sponsor Required in RFP (Cost share is mandatory by sponsor but exceeds required amount)
3) Committed - Not Required by Sponsor (Cost share is voluntary)
4) No Cost Share (Cost share is voluntary and not allowed by the sponsor)
5) Salary Cap (Effort on project exceeds NIH salary allowance so a portion of salary is cost share)

Dept Name - The name of the department providing the cost share support

Responsible Cost Center - The cost center for the department providing the cost share support

PI - The name of the Principal Investigator on the Proposal

Agency/Sponsor - The name of the organization providing funding

Project Period - The entire period of the submitted proposal

Proposal Development # - The COEUS number attached to each submitted proposal

Yr 1 Proj Period - The start and end date of the 1st full year of the project. If the project years are not a full 12 months then this form will require manual calculations in the Fiscal Year Commitment section and Fiscal Year Budgeting section.

Approved by (Signature) - The signature of the unit head authorizing the cost share commitment

Approved by (Typed/Printed) - The typed/printed name of the unit head authorizing the cost share commitment

Title - The title of the project per the submitted proposal

SPS Memo Match Approval - The signature of the SPS staff member authorizing the memo match commitment if using Sponsored Research funds for cost share

Form Date - The date of the preparation of the Form 32

Form Type - Select either Original or Revised based upon the nature of the purpose of completing the Form 32

Notes - Enter any notes regarding the cost share commitment that help document how it will be administered (i.e. Memo Match account information)

Project Period Commitment - In the Project Period Commitment section, enter the fund to be used for the cost share commitment. The amounts committed in each project year should be entered as calculated on the Sponsored Budget Program work papers.

Fiscal Year Commitment - The Fiscal Year Commitment section will automatically calculate based upon Yr 1 Proj Period and the Project Period Commitment entries. If you want to transfer a different amount in the Fiscal Year Commitment Table than what has calculated, enter the number over the formula in the cell. If you override Fiscal Year amounts then make sure the Project Period amount equals the Fiscal Year amount. This is automatically calculated based upon the Yr 1 Proj Period and the Project Period Commitment entries.

Fiscal Year Commitment Breakdown (Budgeting Purposes Only) - The Fiscal Year Commitment Breakdown section will automatically calculate based upon Fiscal Year Commitment section. If you override the Fiscal Year Commitment section you will also have to manually calculate this section. This section is intended to assist SPS in budgeting and Business Office in reconciling incrementally funded research projects (a project that only receives funding one year at a time and that cost share for future years cannot be budgeted until sponsor confirms current year funding. This creates the situation where there is more than one budget transfer entry within a fiscal year that total the fiscal year commitment)

If you have any problems with the Form 32, please contact in Sponsored Program Services at 41055.
Expectations for Form 32 at Proposal Time

- Form 32 must be completed for each department making a cost sharing commitment.
- All shaded areas and appropriate signature blocks must be complete for proposal to be submitted.
- The Form 32 is reviewed by SPS to be sure that it is complete and all signatures are received.
- The Form 32 is compared to proposal to make sure that cost sharing and proposal matches.

Expectations for Memo Match at Proposal Time

- Memo match cost sharing must have backup documentation of the cost-sharing source. I.E., a letter from the company providing equipment, or committing an in-kind contribution.
- If the memo match is an SPS external account (state, industrial, PU/PRF fellowship/assistantships), the appropriate SPS Pre-Award Manager must sign the Form 32 after confirming the funding with the appropriate SPS Post-Award Manager.
- SPS reviews the Form 32 and ensures the memo match is documented and attached with the appropriate signatures prior to submitting the proposal.
- The Sponsored Program Pre-Award Manager should review the proposal for:
  - Are the funds available (funds can only be used once for matching)?
  - Are the funds allowable as matching under applicable guidelines (i.e., sponsor, agency, Uniform Guidance 2 CFR 200)?
  - Have all publication, ownership, or license issues been resolved?
  - Is the project period of the match within the proposal project period?
- The Form 32 must be filed in both the proposal/project and matching account file.
Expectations for Documenting Release Time at Proposal Time

- A department head or appropriate administrator with authority over the principal investigator acknowledges that the individual will be allocated the time necessary to complete the work of the project.

- Release time is granted at the time of proposal by the signature of the department head, or delegated authority, on the proposal submission form.

- SPS staff should review the proposal for release time and ensure proper documentation is placed in the proposal file. Release time only applies when NO effort for the PI is budgeted. This can be done by prominently writing VCS on the Proposal Route Sheet to note that VCS is included in the proposal.
Cost Sharing Distribution Process

All cost sharing requires a signed Form 32 at proposal time. The FY commitments from the Form 32 need to be recorded in the Coeus Institute Proposal record. This is done on the Cost Sharing tab through cost share distribution.

The pre-award review process will not change. All information to be entered will be obtained from the completed Form 32. Once the proposal is pushed to IP the pre-award reviewer should edit the cost sharing distribution as follows.

Percentage – Not Required, leave blank.

Type
The drop down menu includes seven options:
- Salary
- Salary Cap
- Fringes and Fee Remits
- Other Direct Costs
- Equipment
- F&A
- Memo Match (i.e. Subrecipient Match, 3rd party Commitments, Grad School GTS)

Fiscal Year
From Section C of the Form 32 enter the Fiscal Year for all years of the project. For example, FY 08-09 will be entered 2009. This should represent the Purdue University fiscal year increments.

NOTE: If the Form 32 does not show a Fiscal Year breakout for Memo Match, enter the entire Memo Match amount in the 1st Fiscal Year.

Amount
From Section C of the Form 32, enter the corresponding amount for each type by Fiscal Year. The total should match the total from the form 32. The total could be off by $1 or $2 due to rounding. If this occurs, an adjustment should be made. In those cases where the Fiscal Year and Project Year match, the Form 32 will add an additional fiscal year due to rounding in the program. If this occurs, the amount will need to be manually adjusted.

Source Account
From the approved acronym list enter the source/unit/department committing to the funding. In some cases, the funds providing the cost share are chargeable for Fringes and F&A, these funds need to be identified as coming from the source/unit/department. For Fringes and F&A funded by the Central Pool, a ‘9’ needs to be added to the end of the acronym. For outside sources, the source account will be the responsible area and a comment should be entered in the bottom comment field to identify the source of the match.

For NIH Salary Cap, the Type selected should be ‘Salary Cap’ and the Department acronym plus a ‘9’ should be entered for the Source Account.

For unrecovered F&A, the Type selected should be ‘Memo Match’ and the Department acronym plus a ‘9’ should be entered for the Source Account.

If a project spans over more than one University Fiscal Year, there will be multiple entries of each Type.

It is expected that all cost sharing distribution information will be updated in COEUS within two weeks of the IP record being established. At minimum, all cost share distribution data must be entered prior to month end.
AWARD!!!
Guidelines for Submission of a Revised Form 32

- A new Form 32, with signatures, is required if there has been an increase in the cost sharing dollar amount since the proposal was submitted.

- If the fund/center AND the entity authorized to commit funds from the fund/center changes, a new Form 32 is required with the appropriate approvals. I.E. if funding will be provided from a different department.

- Upon receipt of the award, SPS should review the Form 32 submitted with the proposal to determine if a revised document is needed.
Determination of Responsible Cost Center and number of Internal Orders/Sponsored Programs

When there is cost share associated with an award, SPS staff should always contact the Business Office of the Responsible Cost Center (RCC) for the Grant in determining the appropriate number of Internal Orders (IO)/Sponsored Programs (SP) to be established. The following factors should be considered:

- There can only be one RCC per IO/SP.
- When determining who the RCC should be, the Business Office should take into consideration who is processing the documents to incur expenses.
- For situations where the Grant is a Discovery Park account, credit is determined by the reporting units entered on the SP and not by who the RCC is on the IO/SP.
- If there are multiple sources of funds for an IO/SP, the RCC for the IO/SP will be responsible for doing an FMBB to transfer funds to the appropriate funds center. SPS staff will confirm with the Business Office these types of situations and through an email disclose the other sources of funds related to the IO/SP.
Establishment of Budget on Internal Funds

- Budgets should be established based upon the Fiscal Year Commitment periods stated in Section B of the Form 32. Remember if there are multiple sources for an IO/SP, to combine these sections when establishing the budget.

  - Establishment of the budget by fiscal year replaces the future year liability process as the department will have the commitments by fiscal year already budgeted on the appropriate fund. The future fiscal year cost share budget for sponsors who recommend funding for multiple years but only award one year at a time MAY be budgeted in unallocated restricted.

- Contributed F&A is no longer budgeted or charged to internal GM funds associated with cost sharing. It will be calculated for reporting and billing purposes.

  - Departments need to be aware of this when doing projections especially for mandatory dollar amount cost sharing commitments.

Cost Share of F&A on Internal Funds: This field is applicable when F&A has been included as a commitment at proposal time on the direct cost portion of the cost share funds.
Example of Budget Established for an Internal Fund

Budget is to be established as follows:

Grant: 105379
Fund: 21030000
SP: 8000060375
RCC: 4011006000
DK: MAR

Amount:
- Salary & Wages - $3,681
- Fringe Benefits - $1,019

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Example of Budget Established for an Internal Fund (Continued)

The above budget entry in GM Budget actually results in the following entries when the entry is pushed and then saved in GM_CREATE BUDGET DOCUMENT. The following entries are automatically generated *simultaneously* in the OnePurdue system:

1a. Ledger: GM
   Fund: 21030000
   Cost Center: 4011006000

   Salary $3,681
   Fringe Benefits $1,019

1b. Ledger: FM
   Fund: 21030000
   Fund Center: 4011006000
   **Fund Center:** Grant Relevant

   Salary $3,681
   Fringe Benefits $1,019

A corresponding entry follows in FM as follows:

2. Ledger: FM
   Fund: 21030000
   Funds Center: 4011006000
   **Fund Center:** Not-Relevant

   Salary $-3,681
   Fringe Benefits $-1,019

Entry #2 results in a reduction of budget on Funds Center 4011006000 for the amount of the salary and fringe benefits. This entry is noted as a BAPI-ED application in FMEDDW and is system generated.
Cost Sharing Attributes

Contributed F&A Fields

The contributed F&A fields should be completed as appropriate:

1. **Cost Share of Full F&A Rate**: This field is applicable when the sponsor does not allow F&A on sponsor (external) funds but specifically states in the agreement or guidelines that the University full F&A rate can be counted as cost share.

2. **Cost Share of Unrecovered F&A**: This field is applicable in situations where the sponsor allows an F&A rate less than the appropriate University full F&A rate on sponsor funds and they specifically state the differential can be counted as cost share (Ex. Research on-campus project (52%) and sponsor limits F&A to 20% - the difference – 32% would be counted as cost share).

3. **Cost Share of F&A on Internal Funds**: This field is applicable when F&A has been included as a commitment at proposal time on the direct cost portion of the cost share funds.

![Cost Share Table](image-url)
Grant Master Data – Cost Sharing Tab

Cost Sharing Tab is used to track whether Memo match cost share is applicable to the grant. This tab is also used to track all cost sharing committed and expended.

- Department needs to establish how the Memo Match will be tracked. Examples include:
  - Gift Form and Loan Report
  - Letter from Donor/Company
  - Recorded in accounting system for SPS external account (state, industrial, PU/PRF fellowship/assistantships) and documented with an AIMS/Line Item Display.

- During the award process, SPS staff will review the proposal for Memo Match documentation and check the appropriate memo match field.

VCS Flag (Voluntary Cost Sharing) – used to track whether voluntary cost sharing is applicable to the Grant. SPS staff will review the proposal and code the account as appropriate.
LIFE
of the
PROJECT
Management Expectations for Projected Balances

Projected Balances on the Cost Share account

If the cost share account is projected to have a balance, the type of cost sharing commitment must be reviewed in order to take appropriate action. Since F&A is no longer budgeted or charged to cost share accounts, remember to include the calculated F&A for projections.

A. If the cost sharing commitment is a specific dollar amount:

1. Additional allocable effort or charges must be expended. There may be situations where a specific item (equipment, supplies, etc.) was not purchased or was less than budgeted. Exceptions to meeting the commitment will be reviewed by SPS on a case by case basis.

B. If the cost sharing commitment is a percent of effort for an individual(s):

1. A projection of total effort for the individual(s) should be calculated to make sure the cost sharing commitment is met.
2. If the percent of effort is not projected to meet the required commitment, additional allocable effort or additional allocable charges must be expended to assure the commitment is met.

C. If the cost sharing commitment is a percent of sponsor dollars awarded (i.e. one to one match; 25% of sponsor budget, etc.):

1. A projection of the total sponsor expenditures should be calculated to make sure the cost sharing commitment is met.
2. If the projection does not meet the required commitment, additional allocable effort or charges must be expended to assure the commitment is met.

NOTE: Department Business Office staff should review the projected balances on a regular basis. SPS staff should review cost share commitments on interim financial reports and billings and notify the Business Office when there is insufficient progress towards meeting the cost share commitment.
Expectations for Memo Match During the Life of the Project

Annual reminder of memo match:

SPS staff will run the reporting requirements for Memo Match monthly and if appropriate send an email reminder to the Department Business Office requesting documentation of memo match for multi-year projects. SPS will assure that all documentation is received and placed in the SPS project (SPS external account (state, industrial, PU/PRF fellowship/assitantships) files if applicable.

Documentation of memo match:

Departments are expected to document the memo match during the life of the project. Reports are available and can be processed to identify the accounts that have memo match to help assure the expectations are met.

Examples of documentation required:

1. Equipment from Third Party Gift and Loan Report
2. SPS external account (state, industrial, PU/PRF fellowship/assistantships): AIMS/Line Item Display
3. Other: Letter from Donor/Company document documenting the type of actual matching and it’s dollar value

Per the May 18, 2015 memo from Chris Martin and Ken Sandel, memo match will be documented annually and included in the SPS file. Department Business Manager is responsible for the documentation of the memo match. SPS Account Manager is responsible for assisting in the documentation and assuring it is placed in the SPS file.
Interim Financial Reports involving Cost Share Expenditures

- Since contributed F&A is no longer budgeted or charged to internal GM funds associated with cost sharing, SPS staff will need to manually calculate the amount of contributed F&A for interim financial reports. Contributed F&A is calculated, based upon the data entered into the Contributed F&A Fields for billing purposes so a manual calculation is not required.
Closings!!!
CLOSING EXPECTATIONS FOR BALANCES

Balances on the Internal GM Account (cost share)

If the Internal GM account has a balance, the type of cost sharing commitment should be reviewed in order to take appropriate action. Since F&A is no longer budgeted or charged to cost share accounts, remember to include the calculated F&A.

A. If the cost sharing commitment is a specific dollar amount:

This dollar amount must be met! Department needs to discuss the situation with PI and SPS. There may be situations where a specific item (equipment, supplies, etc.) was not purchased or the cost was less than budgeted. Exceptions to meeting the commitment will be reviewed by SPS on a case by case basis.

B. If the cost sharing commitment is a percent of sponsor dollars awarded (i.e. one to one match; 25% of sponsor budget, etc.):

Balance is acceptable as long as the commitment has been met.

C. If the cost sharing commitment is a percent of effort for an individual(s), as stated in the award document:

Balance is acceptable as long as the commitment has been met.

NOTE:

If there is a balance remaining and the commitment has been met, please consult with the department to determine if a budget decrease should be done for budgets associated with internal funds. This decision needs to be made by the department since it is actually set up in FM on their funds.

CLOSING EXPECTATIONS FOR Overdrafted Internal GM Accounts

Overdrafts on the Internal GM Account (cost share)

If the Internal GM account is overdrafted and the charges are allowable and within the project period, the department may decide to leave the charges on the account and request a budget increase or the charges may be moved.
Expectations for Memo Match At Closing

Documentation of memo match:

Departments are expected to send documentation of the memo match to SPS within 60 days after expiration.

Examples of documentation required at closing include:

1. Equipment from Third Party  
   Gift and Loan Report

2. SPS external account (state, industrial, PU/PRF fellowship/assistantship)  
   AIMS/Line Item Display

3. Other:  
   Letter from Donor/Company

SPS will identify all projects expiring in 90-120 days, which have memo match. An email will be sent to each Department reminding them of the mandatory memo match cost sharing commitment. SPS will assure that all documentation is received and placed in the SPS project and match (SPS external account (state, industrial, PU/PRF fellowship/assistantships) files if applicable

*PI certification may be required if there is not a basis for allocability of the cost sharing.