

Purdue University

Sponsored Program Services

Cost Share Guide

Revised
May 2019

Cost Share in SAP

- Budget for cost share is established by SPS and is then pushed simultaneously to the GM module, on the appropriate Sponsored Program, and to the FM module 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.
 - All years of a multi-year proposal will be budgeted once it is awarded.
 - The budget will be established on the WBSE/SP established for cost share and pulled from the sources committing the cost share. Future fiscal year budgets will post once uploaded but the cash entry will not post until July of that fiscal year.
- 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.

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, 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)

Project Year

Enter the Yr 1 Project Period in the fields which will fill the fiscal years in the sections below. The budget will be entered based on the fiscal year allocations on the form.

Amount

Enter the cost share amount per project year. The form will breakout the fiscal years based on the project year date entered. 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

This is the WBSE or Order that is covering the cost share funds. For outside sources, the source account will be the responsible area and a comment should be entered in the comment field to identify the source of the match.

For NIH Salary Cap, the Type selected should be 'Salary'.

For unrecovered F&A, the Type selected should be 'Memo Match'.

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 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.
- Upon receipt of the award, The business office should review the Form 32 submitted with the proposal to determine if there are any budgeting changes. The business office will then use the Form 32 Budget Template to communicate to SPS Post Award for WBSE establishment and budget allocation.

Determination of Responsible Cost Center and number of WBSE/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 WBSE/Sponsored Programs (SP) to be established. The following factors should be considered:

- There can only be one RCC per WBSE/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 WBSE/SP.
- If there are multiple sources of cost sharing funds for a grant the business office needs to provide the source accounts on the Form 32 Budget Template but all budget can go in one WBSE/SP if desired.

Establishment of Budget on Internal Funds

- Budgets should be established based upon the Fiscal Year Commitment period as stated in the Fiscal Year Commitment Section of the Form 32. Remember to update the Department Source (order/WBSE) on the Form 32. Multiple sources can be combined on one WBSE/SP.
 - Budgets will be completed for each fiscal year indicated on the Form 32.
- Contributed F&A is not 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.

The screenshot shows the 'F&A Cost Sharing' tab of a form. It contains a 'Cost Shares' section with three rows of data. Each row has a label, a dropdown menu, and an 'F&A Rate' field.

Cost Shares		
Cost Share of Full F&A Rate:	<input type="button" value="No"/>	F&A Rate: 0.000
Cost Share of Unrecovered F&A Rate:	<input type="button" value="No"/>	F&A Rate: 0.000
Cost Share of F&A on Internal Funds:	<input type="button" value="Yes"/>	F&A Rate: 52.500

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 Process effective 7/1/18

- Information from Form 32(s) is entered on the Cost Share Budget Tab within GMGRANT by SPS staff either manually or via a budget upload tool:

K

Cost Share Commitment
Cost Share Budget
Award Data

Cost Sharing

Source

Sponsored Program	Fund	Order	WBS Element	Sponsored Class	Amount	Fiscal Year	DK
					0.00		

Fields used for GM budget posting	Fields used for cash transfer
<ul style="list-style-type: none"> Sponsored Program Fund Sponsored Class Amount Fiscal Year DK (Distribution Key) 	<ul style="list-style-type: none"> Order – JV (source account funding the cost share) WBS Element – JV (source account funding the cost share) Sponsored Class Amount Fiscal Year DK (Distribution Key)

UPLOAD TOOL:

- The Form_32 tab of the Cost Share Budget Template (an excel document) is prepared by the lead department responsible for the grant and sent to SPS:

Create CS_Upload
COST

Cost Share Method _____

Dept Name _____

PI _____

Project Period _____

Yr 1 Proj Period **End**

Title _____

Cost Share Type _____

Project Type/Funded Program Type _____

Responsible Cost Center _____

Agency / Sponsor _____

Proposal Development # _____

Approved By (Signature) _____

Approved By (Typed/Printed) _____

SPS Memo Match Approval _____

For Post Award Use Grant number _____ Grant Sponsored by _____

*This form will be used for the Cost Share Budget Upload Template

Project Period Commitment			Project Period	Year 1	Year 2	Year 3
Budget Category	Department Source or Order	WBS Element	Sponsored Class			
Professional			78210			
Post Docs			78215			
Grads			78230			
Clerical			78240			
Service & undergrads			78250			
Temporary Staff			78255			
Stipend			78260			
Fee Remits			78270			
Fringes			78280			
Consultants			78410			
Computer Services			78415			
Communications			78420			
Tuition & Fees			78425			
Travel			78430			
Travel - Foreign			78431			
Participant Support			78432			
Publication-Duplication			78435			
Other S&E			78499			
Equipment			78510			
			Subtotal			
			78310			
			Total			

- Once the necessary accounts (WBSE/FP/SP and Grant) are created, the Form_32 tab is finalized by SPS and the upload CVS file is prepared
- The CVS file is upload by SPS on the Cost Share Budget Tab within GMGRANT:

<
...

Add Record
Delete Record(s)
Export to Excel

Browse...
Import from Excel

2. Once the information is entered the data is reviewed by another SPS staff member to ensure accuracy and the “Checked” box is marked on each line on the Cost Share Budget Tab within GMGRANT:

<div> Cost Share Commitment Cost Share Budget Award Data </div>								
Cost Sharing								
Source								
Sponsored Program	Fund	Order	WBS Element	Sponsored Class	Amount	Fiscal Year	DK	Checked
					0.00			<input checked="" type="checkbox"/>

3. The nightly UC4 job processes transaction ZFI_COSTSHARE for all entries that have been marked as “Checked” that day. The program completes the following transactions:
- Create budget in GM (which automatically pushes to FM) for all entries regardless of Fiscal Year or DK
 - Reverse the FM budget associated with GM budget for all entries regardless of Fiscal Year or DK
 - Post JV to transfer cash from funding source (IO or WBSE) to the grant for current Fiscal Year and DK only*
 - Mark each line on the Cost Share Budget Tab within GMGRANT as “Processed”
- *Future year cash transfers are completed on 7/1/XXXX

<div> Cost Share Commitment Cost Share Budget Award Data </div>									
Cost Sharing									
Source									
Sponsored Program	Fund	Order	WBS Element	Sponsored Class	Amount	Fiscal Year	DK	Checked	Processed
					0.00			<input checked="" type="checkbox"/>	<input type="checkbox"/>

Validation Resources:

GM Budget Validation:

- S_PLN_16000269 - Grants Management: Line Item Display (VT R1)
- GMBDGTOVIEW - GM Budget Overview

FM Budget Validation:

- FMEDDW - Drilldown for Budget Entry Documents
 - Budget Category – 9F and Funded Program
 - Grant

Cash Transfer Validation:

- GR55; ZSFA
- S_PLN_16000269 - Grants Management: Line Item Display (GL 491200)

Data Entry (GMGRANT):

GM Budget Creation (S_PLN_16000269; VT R1):

FM Budget entry and reversal (FMEDDW):

Cash JV (S_PLN_16000269; GL 491200)

Cash JV (GR55; ZSFA):

Document Journal

FM Area

Year Commitment Item

Commitment item

Funds Center

Fund

Layout

PUR

491200

1087000000

21010000

/SAPSTANDA

User

Date/Time

ALOHR

04/23/2019 13:43:50

RefDoc...	Item	Value Ty...	Amt Ty...	Prd	FM Pstg Dt	Commnt bd...	z	Pyrmnt Bdgt	Commnt item	Funds Center	Fund	G/L Acc	Funded Program	Ord	CoCd	Text	Customer	Vendor	Stat.Ind.	C/f Level	C
111323...	2	Profit tra...	0100	8	02/21/2019	0.00		128.00-	491200	1087000000	21010000	491200	F0002476802004		PUR	Grant 000000000000041000430 FY 19 C/S					
111323...		Profit tra...	0100	8	02/21/2019	0.00		169.00-	491200	1087000000	21010000	491200	F0002476802004		PUR	Grant 000000000000041000430 FY 19 C/S					
								297.00-													
								297.00-													

Decrease Example

Data Entry (GMGRANT): (Grant 41000430)

K	Cost Share Commitment	Cost Share Budget	Award Data
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Cost Sharing

Source

	Sponsored Program	Fund	Order	WBS Element	Sponsored Class	Amount	Fisc...	DK	Checked	Processed
	F0002476802004	21010000	3200004867		78210	310.47-	2019	APR	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	F0002476802004	21010000	3200004867		78280	475.23-	2019	APR	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

GM Budget Creation (S PLN 16000269; VT R1):

Entered On	RefDocu...	Ref.Item	Posting Date	VT	Stat.Ind.	Σ	Tran. CrCy	CoCd	Grant	Fund	Sp. Prog.	Sp. Cla...	G/L Acc	Period	User Name	Fun...
04/15/2019	1416473	1	04/15/2019	R1			310.47-	PUR	41000430	21010000	F0002476802004	78210		10	AUTOPCA	
04/15/2019	1416474	1	04/15/2019	R1			475.23-	PUR	41000430	21010000	F0002476802004	78280		10	AUTOPCA	
						■	785.70-									
						■	785.70-									

FM Budget entry and reversal (FMEDDW):

[illegible]

Cash JV (S PLN 16000269; GL 491200):

Entered On	RefDocumnt	Ref.Item	Posting Date	VT	Stat.Ind.	Σ Tran. CrCy	CoCd	Grant	Fund	Sp. Prog.	Sp. Cls.	G/L Acc	Period	User Name	Funded Program	WBS Element	Text
04/15/2019	111524129	2	04/15/2019	66	R	310.47	PUR	41000430	21010000	F0002476802004	64199	491200	10	AUTOPCA	F0002476802004	F.00024768.02.004	Grant 0000000000000410...
04/15/2019	111524130	2	04/15/2019	66	R	475.23	PUR	41000430	21010000	F0002476802004	64199		10	AUTOPCA	F0002476802004	F.00024768.02.004	Grant 0000000000000410...
785.70																	
												491200					

Cash JV (GR55; ZSFA):

Document Journal

FM Area

PUR

Year Commitment Item

491200

Commitment item

1087000000

Funds Center

21010000

Fund

/SAPSTANDA

Layout

User

ALOHR

Date/Time

04/23/2019 13:44:39

RefDoc...	Item	Value Ty...	Amt Ty...	Prd	FM Pstg Dt	Commt bd...	Σ Pymt Bdg	Cmmt item	Funds Center	Fund	G/L Acc	Funded Program	Ord...	CoCd	Text
111524...	2	Profit tra...	0100	10	04/15/2019	0.00	310.47	491200	1087000000	21010000	491200	F0002476802004		PUR	Grant 000000000000041000430 FY 19 C/S
111524...		Profit tra...	0100	10	04/15/2019	0.00	475.23	491200	1087000000	21010000	491200	F0002476802004		PUR	Grant 000000000000041000430 FY 19 C/S
							785.70								
							785.70								

Future Year Example

- Data Entry (GMGRANT):

<div> <div>Cost Share Commitment</div> <div>Cost Share Budget</div> <div>Award Data</div> </div>									
Cost Sharing									
Source									
Sponsored Program	Fund	Order	WBS Element	Sponsored Class	Amount	Fisc...	DK	Checked	Processed
F0005350802031	21010000	3200005092		78230	17,645.00	2020	JUL	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
F0005350802031	21010000	3200005092		78270	3,089.00	2020	JUL	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
F0005350802031	21010000	3200005092		78280	549.00	2020	JUL	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

- GM Budget Creation (S_PLN_16000269; VT R1):

- FM Budget entry and reversal (FMEDDW):

Doc. Year	Entry Docu	Doc. Type	Fund	Funds center	Cmnt. Item	Text	Grant	Funded Program	Created by	Entry Document Header Text	Ref. d	Org Appl	z Amount LC	Created on
2020	3000002438	GMOR	21010000	2701000000	505000		18100041	F0005350802031	AUTOPCA	Grant 00000000000018100041 FY 20 C/S	1416443	GM	17,645.00	04/12/2019
	3000002439	GMOR	21010000	2701000000	512000		18100041	F0005350802031	AUTOPCA	Grant 00000000000018100041 FY 20 C/S	1416444	GM	3,089.00	04/12/2019
	3000002440	GMOR	21010000	2701000000	512000		18100041	F0005350802031	AUTOPCA	Grant 00000000000018100041 FY 20 C/S	1416445	GM	549.00	04/12/2019
	3000002448	GMOR	21010000	2701000000	505000	Cost Sharing Reversal Doc #2020 3000002438	NOT-RELEVANT GRANT	F0005350802031	AUTOPCA	Cost Sharing Reversal		BAPI-ED	17,645.00-	04/12/2019
	3000002449	GMOR	21010000	2701000000	512000	Cost Sharing Reversal Doc #2020 3000002439	NOT-RELEVANT GRANT	F0005350802031	AUTOPCA	Cost Sharing Reversal		BAPI-ED	3,089.00-	04/12/2019
	3000002450	GMOR	21010000	2701000000	512000	Cost Sharing Reversal Doc #2020 3000002440	NOT-RELEVANT GRANT	F0005350802031	AUTOPCA	Cost Sharing Reversal		BAPI-ED	549.00-	04/12/2019
													0.00	

- Cash JV (S_PLN_16000269; GL 491200):
 - NONE until 7/1/2020
- Cash JV (GR55; ZSFA):
 - NONE until 7/1/2020

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.

The screenshot shows a software interface with three tabs: "Multidisciplinary Report", "Additional Data", and "F&A Cost Sharing". The "F&A Cost Sharing" tab is active. Below the tabs is a section titled "Cost Shares" with a minus icon. It contains three rows of input fields:

Cost Share of Full F&A Rate:	<input type="text" value="No"/>	F&A Rate:	<input type="text" value="0.000"/>
Cost Share of Unrecovered F&A Rate:	<input type="text" value="No"/>	F&A Rate:	<input type="text" value="0.000"/>
Cost Share of F&A on Internal Funds:	<input type="text" value="Yes"/>	F&A Rate:	<input type="text" value="52.500"/>

Cost Share Commitment Tab Guide

Cost Share Commitment 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.

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.

- The amount in the Total Cost Share Value field should be the total cost share committed (on the proposal).
- The Cost Share Commitment Type is the actual commitment the sponsor requires (i.e. percent of award or dollar commitment)

Table Entries:

- **Purdue University** is selected for any Sponsored Program (SP) established in the grant as cost share. In the SP/Third Party column indicate the SP (no dots). The associated F&A will be reflected in a separate entry. The cost share type for this entry will be Purdue University and the description can be F&A, Department or any other identifiable information. A manual entry is needed for the Committed amount (which should match the budgeted amount).
- **Match – Subrecipient:** This type is used for any cost share commitment from an entity with a Subaward agreement on the grant. In the SP/Third Party column you will indicate the SP setup for that subcontract and place the name of the Subrecipient in the Description column. The Committed and Expended Amount columns will be pulled from the subrecipient calculator.
- **Match – In Kind:** This type is used for any cost share coming from another sponsor/vendor or Purdue match that isn't budgeted in the grant.
 - State or Industrial Grant (can NOT have any federal funding component). The SP/Third Party column should indicate the SP (no dots) and indicate the grant number in the Description column. A manual entry is needed for the Committed amount.
 - Donation from a third party vendor. The source column should indicate the company name.
 - Equipment from a third party vendor. The source column should indicate the company name.

Note: there may be instances where Purdue funds may need to be collected as memo match vs. setting up cost share IO. In these cases please see your supervisor for direction.

- **Contributed F&A** would be selected if the sponsor restricts F&A and any or all of the F&A can be used as cost share and for F&A on Purdue cost share in the grant. The amount that would have been charged to sponsor funds is the amount that would be documented in the committed amount and expended amount columns. A manual entry is needed for the committed amount.
- Memo match make sure to list the source of the match and assign the type accordingly (see below). Note: If the match is another SPS grant (Industrial or State) make sure to include any F&A or Grad Fee Remits that may need manually calculated.

Cost Share Type	Description *	Committed Amount	Expended Amount	Match Type**	SP/Third Party
Match - Purdue	Manual Entry	Pull from WBSE Budget	Pull from WBSE Expenses	Manual Entry	Manual Entry
Match - Subrecipient	Manual Entry	pull from ZGM_SUBRECIP_CALC	pull from ZGM_SUBRECIP_CALC	Manual Entry	Manual Entry
Match - Third-Party	Manual Entry	Manual Entry	Manual Entry	Manual Entry	Manual Entry
Purdue University	Manual Entry	Pull from WBSE Budget	Pull from WBSE Expenses	Manual Entry	Manual Entry
Contributed F&A	Manual Entry	Calculated Amount*	Calculated Amount*	Manual Entry	Manual Entry
None**	leave blank	leave blank	leave blank	leave blank	leave blank
<u>*Description:</u>				<u>**Match Type:</u>	
	F&A			By Dollar	
	Company Name/Type			By Percentage	
	Subcontract Name			N/A**	
	Department/other				

LIFE of the PROJECT

Management Expectations for Projected Balances *on the Cost Share account(s)*

If the cost share account is projected to have a balance, the type of cost share 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 share 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 share 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 share 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, PRF fellowship/assistantships) 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.

SPS Post Award will update the Cost Share Commitment Tab when memo match documentation is received (at least annually or at closeout).

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 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.

Closings!!!

CLOSING EXPECTATIONS FOR BALANCES

on Cost Share Accounts

If the Cost Share account has a balance, the type of cost share 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 share 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 share 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 share 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 OVERDRAFTS

on Cost Share Accounts

If the Cost Share 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. Otherwise the charges need to be removed.

Expectations of Memo Match in Closeout

Documentation 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 closeout of the project.

Departments are expected to send documentation of the memo match to SPS **within 60 days after to expiration**. SPS will assure that all documentation is received and placed in the project file.

SPS Post Award will update the Cost Share Commitment Tab when memo match documentation is received at closeout.

Examples of documentation required:

- | | |
|--|---|
| 1. Equipment from Third Party | Gift and Loan Report |
| 2. SPS external account (State, Industrial PRF, fellowships/assistantships | AIMS/Line Item Display/FSSR |
| 3. Other: | Letter from Donor/Company documenting the details of actual match and the value |

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