

# Cost Sharing



Presented by:

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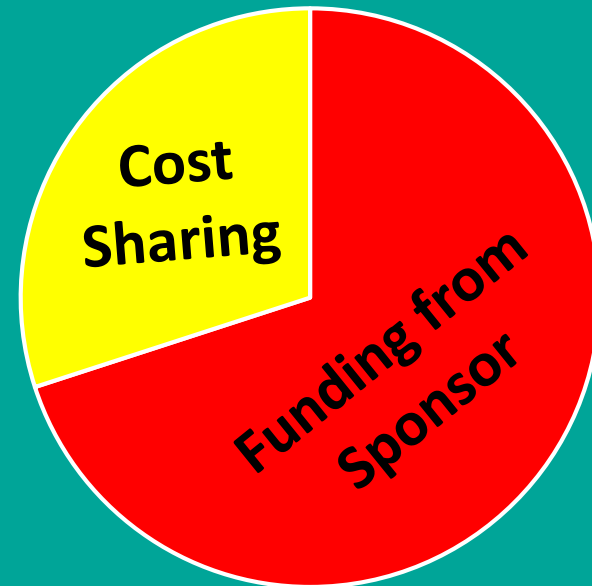
Dave Beza, Senior Award Analyst, CGA

RAC Forum

March 14, 2018

# Cost Sharing Definitions

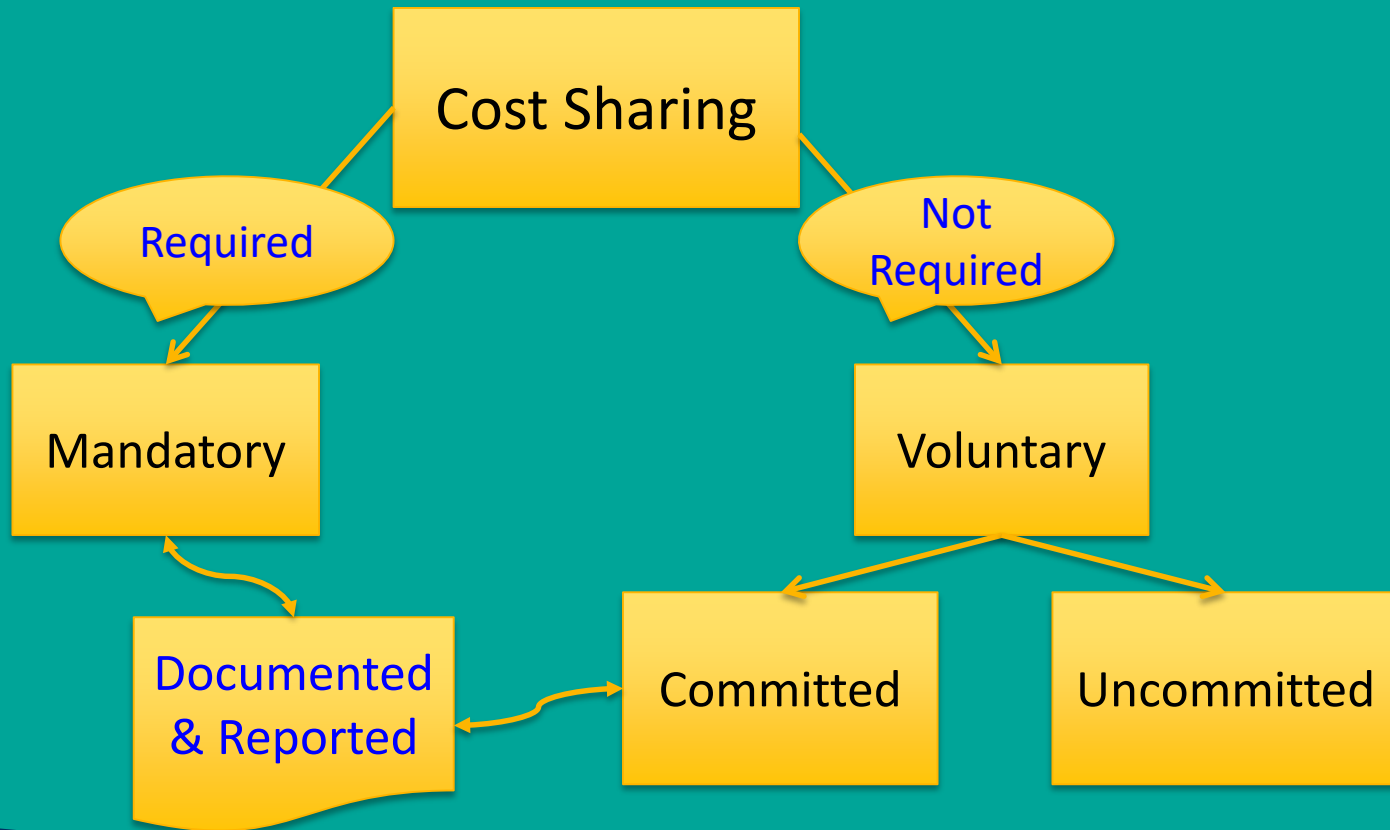
- **Cost Sharing or Matching** Refers to the portion of a project or program costs NOT borne by the sponsor. It involves the institution or third party accepting responsibility for a portion of the costs estimated to complete a given project.



# Key Principles

- Cost sharing occurs when the University proposed & the sponsor accepts that a portion of a project costs will be funded by the University and/or a third party
- Cost Sharing should follow the same guidelines, terms and conditions as applicable to the grant funding received from the sponsor
- The University is obligated to meet the cost sharing commitment, track the cost sharing activities to ensure charges are allowable, allocable, and reasonable

# Cost Sharing Definitions



# Type of Cost Sharing

- **Cash** - All items that require the exchange of money are regarded as cash matching, these include the costs that are to be charged on University fund(s).
- **In-Kind** - Any items that do not involve the transfer of money are classified as in-kind matching.



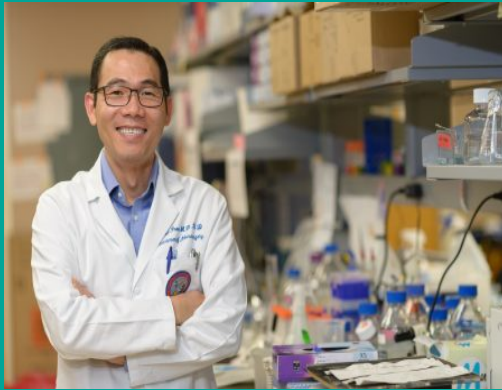
# Sources of Cost Sharing



- Institutional Contributions
  - University (non-C&G) Funds – Such as state appropriation, gift, endowment, income, or plant funds
  - Other Sponsored Projects Funds – G to G (non-federal, except for authorized under federal statute)
  - Project/Program Income
  - F&A Costs
- Third Party Contributions
  - Subrecipients
  - Other Collaborating Entities

# Roles and Responsibilities

Principal Investigator



Sponsored Projects Office (SPO / IAO)



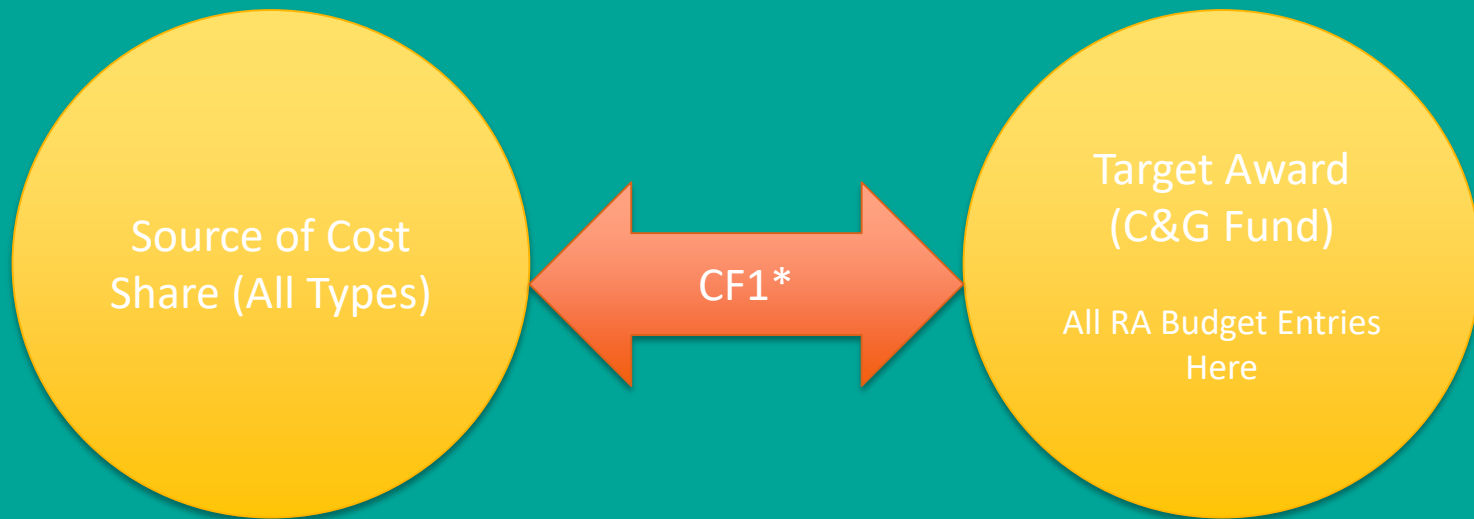
Research Administrator, CSS / Department



Contracts and Grants Accounting (CGA)



# Cost Sharing in BFS in a Nutshell



\*generally starts with 2Sxxxx



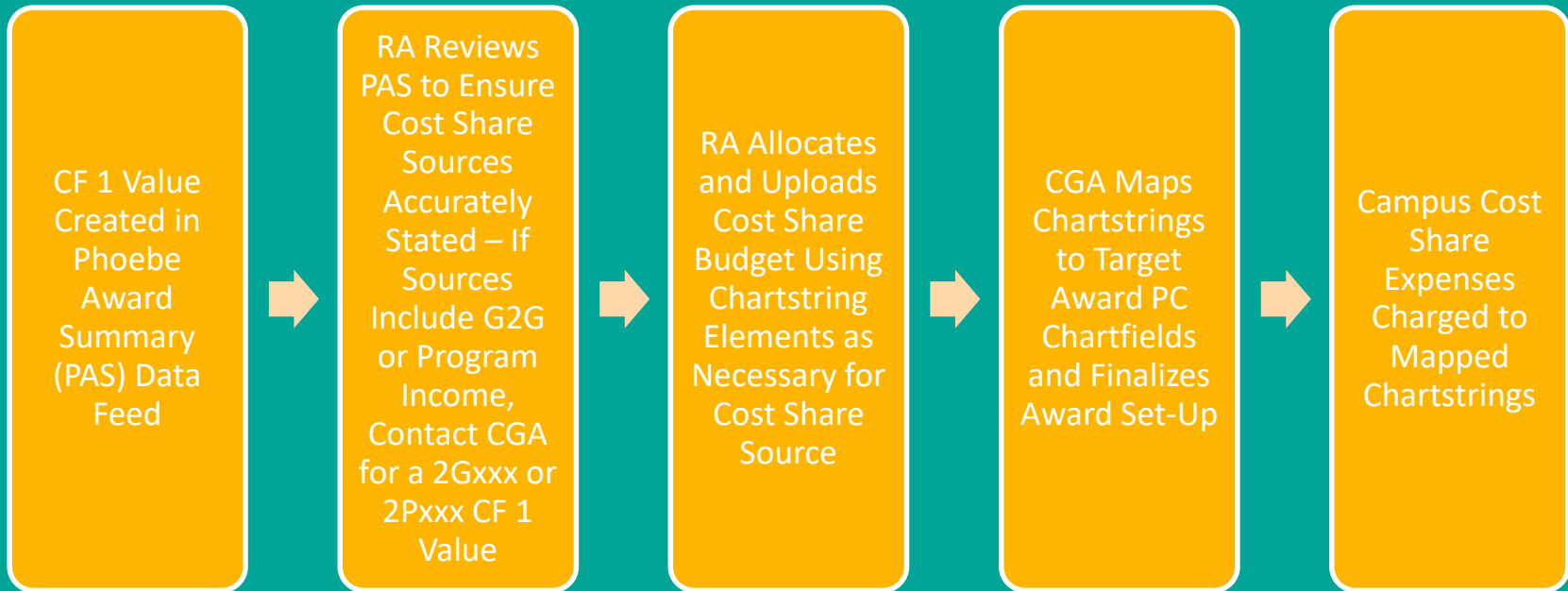
# Find Fund and Cost Share CF1

The screenshot shows the Oracle RA Grants WorkCenter interface. The breadcrumb navigation at the top reads: Favorites > Main Menu > Grants > RA Grants WorkCenter >. The Oracle logo is in the top left. The page title is 'UC\_GM\_DEPT\_LOOKUP - Find Fund and Cost Share CF1'. On the left, there is a navigation pane with 'RA Grants WorkCenter' and a sub-menu for 'Reports/Queries'. The 'Queries' section is expanded, showing 'Query Manager' and a tree view under 'Award Setup and Maintenance' with 'Find Fund and Cost Share CF1' selected. Below this is 'Award Closeout' and 'Award Information'. At the bottom of the navigation pane is 'External URLs'. The main content area has a search box for 'SPO Award' with the value '043255' and a 'View Results' button. Below the search box, there are download options: 'Download results in : Excel Spreadsheet CSV Text File XML File (8 kb)'. A 'View All' link is present. The table shows one result with the following data:

	SPO Award Number	Sponsor Award Number	Long Descr	Fund	Dept	Primary Pgm	Cost Share CF1	Program Income CF1
1	043255	DE-EE0008008	Phasor-Based Control for Scalable Solar Photovoltaic Integration	60293	31860	44	2S0041	043255

Navigation controls at the bottom right of the table include 'First 1-1 of 1 Last'.

# Cost Sharing in BFS in a Nutshell



# Cost Sharing in BFS – Chartstring Requirements

Cost share source type	Required chartstring format for budget upload and, as applicable, for costs recorded in GL
Institutional	5xxxx-Cost Share Source Fund-xxxxx-44-2Sxxx-xxxxx 57900-Cost Share Source Fund-xxxxx-80-2Sxxx-xxxxx (budget only for cost shared F&A as allowed by sponsor)
Waived F&A	57900-Target C&G Fund-xxxxx-80-2Sxxx-xxxxx
Third-party / Other in-kind sources	58027-69961-xxxxx-44-2Sxxx-xxxxx

# Cost Sharing in BFS – G2G, A Special Case

Generic cost sharing fund 69993 and 2Gxxx CF1 create cost sharing bridge between source and target awards

Cost share type	<u>FOR BUDGETING</u> Required chartstring format for budget upload in target award	<u>FOR TRACKING ACTUALS</u> Required chartstring format for cost shared expenses from source fund
G2G	5xxxx-69993-xxxxx-44-Blank-Blank 59700-69993-xxxxx-80-Blank-Blank (budget only for cost shared F&A as allowed by sponsor)	5xxxx-Cost Share Source Fund-44- xxxxx-2Gxxx-xxxxx-Source Project ID- Source Activity Code

Expenses posted to 2Gxxx CF1 (and associated chartstring) captured for target award cost share reporting

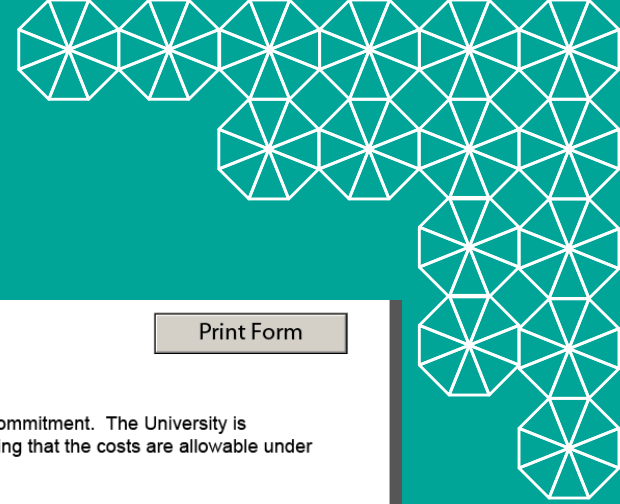
# Spending & Monitoring Cost Sharing

- Must be verifiable and documented in official university records (use CF1)
- Must be necessary and reasonable for accomplishment of project or program objectives
- Allowable under applicable cost principles (OMB Uniform Guidance, etc.)
- Must be expended during the performance period
- Expenses must not be paid for by the federal government under another federal award, except where authorized by federal statute to be used for cost sharing
- Not included as contributions for any other sponsored project/program

# Cost Share Contribution Report

- Cost Sharing Contribution Report must be signed by PI and should be submitted online as an attachment to the Award Closeout Certification form
- The CS report is reviewed by CGA for completeness and accuracy before submit it to the sponsor
- When sponsors require periodic reporting on cost sharing, the RA will send these reports to CGA to include with invoices and/or financial reports

<https://controller.berkeley.edu/sites/default/files/costsharecontributionreport.pdf>



## Cost Sharing Contribution Report

Print Form

### General

The Cost Sharing Contribution Report is used by campus departments to report costs incurred as part of a cost sharing commitment. The University is responsible for the financial reporting and accounting of all costs attributed to a project (including cost sharing) and ensuring that the costs are allowable under OMB Circulars A-110 and A-21.

### Instructions

Submit a scanned copy of this completed form and any attachments via e-mail to the Extramural Funds Accounting Award Analyst assigned to your department. Contacts can be found at <http://controller.berkeley.edu/efa/contactinfo/StaffByAnalyst.htm>.

### A. Project Information

Principal Investigator	Sponsoring Agency	Fund	Dept. ID	Delete
				X

<http://controller.berkeley.edu/efa/contactinfo/StaffByAnalyst.htm>  
Click to follow link

Click to add another Principal Investigator

### B. Cost Sharing Commitment

Reporting Period	Commitment Amount	Current Period Expenditure	Cumulative-to-Date Expenditure	Remaining Cost Sharing Commitment
Date from: <input type="text"/> to: <input type="text"/> <input type="radio"/> Interim <input type="radio"/> Final				

### C. Contributions

UC Salary and Benefits

Employee Name	Acct-Fund-Dept-Prog-ChartField1-ChartField2	Direct Amount	Indirect Amount	Delete
				X

Click to add another Row

# References

- SPO UCB Website
  - <https://spo.berkeley.edu/procedures/costsharing.html>
- CGA UCB Website
  - <https://controller.berkeley.edu/cga/managing-award-finances/cost-sharing>
- UCOP Contract & Grant Manual, Chapter 5
  - <https://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contract-and-grant-manual/chapter5/index.html>



Questions?

