



# Cost Share for Sponsored Projects

## Cost Share Setup

Cost sharing refers to any cost associated with a sponsored project that is not paid by the sponsor, either mandatory (required by the sponsor) or voluntary. Approved cost share in awarded proposals must be independently tracked, monitored, and reported to the sponsoring agency. For more information on cost share at UGA, please view the current Cost Share Policy at [policies.uga.edu](http://policies.uga.edu).

This guide will assist both Sponsored Projects Administration and the departments and units at UGA in understanding how to manage cost share in the UGA Financial Management System.

## Cost Share Guide for Sponsored Projects

### From IMS to the UGA Financial Management System

Before the implementation of the UGA Financial Management System, cost share accounts were managed with IMS and set up by SPA post-award as companions to sponsored project. To fund these accounts, budget was transferred by a department administrator from either a state or an Indirect Cost account to a CR/CE or BR cost share account. The actual expenditures for these cost share accounts were closed each year since most cost share was funded with unrestricted accounts. Subsequent years were budgeted in this same manner to set up funding and meet that specific year's cost share commitment. Cumulative cost share reporting by SPA involved combining multiple year-end cost share Account Status Reports.

Today, the UGA Financial Management System tracks cost share with specific budget lines within the project budget. These budgets are delineated from the sponsored funds by the chartstrings as well as an analysis type. The cost share chartstring may be added to a sponsored project by budgeting the chartstring of the source within the project budget. The chartstring source will retain the *Fund*, *Class*, and *Department ID* but will use the cost share *Program* that corresponds with the sponsored budget *Program*. Each sponsored budget *Program* field has a specific corresponding cost share *Program* field. The cost share chartstring will also use the *Project ID* and the *Activity ID*.

For new awards, cost share budgets will be entered in the Grants Suite Project Costing module and updated in the Project Budget ledger as they are awarded (setup) in the UGA Financial Management System. For example, if we have an award that is \$100 from the sponsor and UGA will contribute \$50 for cost share, the budget will be recorded as follows for a total project budget of \$150:

Project Budget							
Fund	Class	Program	Department	Project	Activity	Account	Amount
20000	61018	12100	19260DMD	RNIHXRR182459CV	A01	XXXXXX	\$100



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Cost Share Budget (if Other General funded)							
Fund	Class	Program	Department	Project	Activity	Account	Amount
10600	11300	12110	19260DMD	RNIHXRR182459CV	A01	XXXXXX	\$50

The department will be able to spend on the cost share budget using that chartstring. As long as there is budget in the Department ledger for that department and fund, then the department should not get a budget checking error.

Since projects are budget controlled at the project level and budget tracked by account code, a cost share budget amount will need to be added. However, the cost share budget is for tracking purposes and is not actually moved from the source in the Department Ledger. Fund sources of cost share funds are budget controlled at the *Department* level, whereas sponsored projects are controlled at the *Project* level. Expenses posted to a project for cost share will be reflected against the project budget as well as the fund source in the department budget. The project is a way to track the cost share actuals. The SPA office is the only unit that can add budget for cost share to the project. For new sponsored projects, cost share will be set up at time of award. For converted projects, SPA will work with the departments to set up cost share. New projects originating in the UGA Financial Management System will have the cumulative cost share budget and expenditures reflected on the project for reporting. Converted projects may require more manual effort to compile historical data for cumulative reporting.



### Benefits:

- + Cumulative budget and expenditures will be available for reporting for newer projects.
- + SPA will be able to budget the cost share to match award budget and provide a clear understanding of the cost share requirement for distributed department users.
- + Budgeting amounts for cost share does not actually move funding from the source, so there is no risk of losing funding at year-end.

### Cost Share Setup in the UGA Financial Management System for Active Projects Converted from Legacy

Please note that all cost share must be approved by Sponsored Projects Administration Pre-Award. Any new cost share setup not included in an already approved award document must be reviewed before setting up the budget in the UGA Financial Management system sponsored project.

- *Cost Share Source Chartstrings*: In many cases, cost share accounts are mapped via the chart of accounts crosswalk to the appropriate sponsored Project IDs. However, these could not be programmatically converted and have been manually entered into the appropriate project budgets. Please notify SPA for any missing cost share chartstrings.



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- *Amounts to Budget:* SPA will work with the department as needed to determine the appropriate amount to budget. SPA already performs an annual review of cost share as a courtesy and may be able to leverage this practice.

## Cost Share F&A and Unrecovered F&A

The UGA Financial Management System has the capability to calculate both Cost Share F&A and Unrecovered F&A. SPA will manually intervene as needed for special circumstances or for reporting converted cost share totals.

## In-Kind Cost Share

The UGA Financial Management System has an Award Attribute that may be used to record information about in-kind cost share. The attribute is able to be queried, and the Comments field may be used to record more detailed information.

## Cost Share Budget Setup for SPA

### Pre-Award

Cost share setup should begin with Pre-Award to be processed in the Portal. The information will then be passed to Post-Award for entry into the UGA Financial Management System. This will apply to both new proposals and any addition of cost share budgets on existing projects. Please first work with your Pre-Award team to initiate the review and processing.

Please be sure to identify the source of funding for the cost share. Below are examples from general funds that may be used for cost share:

Fund	Class
10000	11200
10500	11800
10600	11300

Other fund codes that can be used for cost share with any grant project in funds 20000 or 213xx include:

- 10xxx
- 113xx
- 116xx
- 12xxx
- 14xxx
- 15xxx
- 20200
- 20300
- 50000
- 50100

The Chart of Accounts code structure can be helpful with the combinations:

[https://onesource.uga.edu/resources/files/documents/coa\\_code\\_structure.pdf](https://onesource.uga.edu/resources/files/documents/coa_code_structure.pdf)

Please provide the budget amounts and chartstrings for cost share to your Pre-Award team. The chartstring(s) will need the Fund, Class, and Department ID.



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## Post-Award

The Post-Award team will ensure the cost share chartstrings are setup on the sponsored project. This will include the proper cost share Program code with the project cost share chartstring. Each type of sponsored project Program code has a corresponding cost share Program code. The following query may be used for checking cost share chartfields on the sponsored project: **UGA\_GM\_BUDGET\_BY\_CFS**. The column labelled Budget BUD/Cost Share Bud CBU will provide the analysis types that correspond with the budgets for both sponsor funds as well as cost share funds. BUD designates sponsored funds; CBU designates cost share funds.

## Cost Share Chartstring Setup for Departments

The cost share chartstring set up on the project must be funded at the *Department* level. Expenditures against the cost share chartstring on the project will be recorded in both the Department Ledger and the Project Ledger. The budget is not transferred from the department chartstring to the project.

The scenario on the following page provides one possible example of cost share management.

## Viewing Budgets and Balances

There are two queries accessible through the Grants WorkCenter to check cost share budgets and balances:

- **UGA\_GM\_OP\_SUM\_BUD\_COSTSHARE** (Project Summary Budget/CostShare): Provides a list of Cost Share budgets/actuals and encumbrances at a summary level.
- **UGA\_GM\_OP\_COSTSHARE\_EXP\_DTL** (Cost Share Expenditures): Detailed list of Cost share Expenditures with related transaction ID.

## Frequently Asked Questions

### **Q: Is cost share included in the Project Status Report and/or Project Status Cube?**

Yes, cost share is included, but it is displayed separately. Because cost share budgets are included in the overall project budgets, cost share actuals are included as well. However, these reports are segregated by Fund code by default, so cost share balances are displayed separately.

### **Q: Will cost share reports show who was cost shared?**



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Payroll detail is not on the cost share reports, but this information can be found in the Position Funding Cube if needed. More information and a reference guide for using this cube can be found in the [OneSource Training Library](http://training.onesource.uga.edu) (training.onesource.uga.edu) under **Financials Topics by Module > Reporting and Data Warehouse > Getting Started with Reporting > Data Warehouse: “Running the Position Funding Cube.”**

### **Q: Is there a way to see an employee’s cost share obligations?**

Yes, you can find this information using the chartfield filters in the Position Funding Cube. It’s important to note that the encumbrance for 9-month contracted faculty members will not include summer salary. On a related note, you can also see summary level (not employee level) cost share budget, actuals, and encumbrances for all projects in a given department, or for an individual project, via the query **UGA\_GM\_COST\_SHARE\_OBLIG**.

### **Q: How are unreimbursed indirect costs documented on the cost share reports?**

The query UGA\_GM\_OP\_COSTSHARE\_EXP\_DTL will provide all cost share transactions. You can filter down to those transactions with the analysis type “CFA” to see cost share F&A.

### **Q: Will cost share totals be cumulative even when a project spans over multiple years?**

Yes, the cumulative amounts will be reported for all cost share posted in the UGA Financial Management System. Any cost share posted before conversion must be manually included.

### **Q: If I make no commitment of effort on my proposed project, yet I am forced to put a percentage effort on the Current and Pending Support form of the grant application, does this constitute cost share for this project?**

A: It depends on the rules of the federal agency to which you are submitting your proposal. For agencies such as NSF and USDA, effort shown on the current and pending support section is not considered committed effort. However, agencies like NIH do consider effort on current and pending support as well as effort on progress reports to be committed effort.

## Additional Information

- If you have additional questions, please contact your SPA representative. If you do not know your SPA representative, you can search for their contact information at <https://spa.uga.edu/find-spa-representative>



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## Getting Started

**SPA creates cost share chartstring(s) with amount(s) to match.**

- This chartstring will be used to charge cost share to the project.
- Any new awards set up with cost share in the proposal would initiate the creation of this chartstring.
- Chartstring information should be provided at award time by the department.
- To spend against this chartstring, SPA needs to set up budget for the cost share chartstring.

**Department User needs to also budget \$1,000.00 to cost share chartstring(s) without project related chartfields.**

- Department Budget uses only fund, class, program, department, and budget reference. Chartfield 1 and operating unit can be used.
- Department submits request for a new Combo Code for the complete (include project) cost share chartstring if payroll will be charged.
- Department will need to budget in account code 500000 for payroll (personnel) or 700000 for expenses – non-personnel expenses.
- This budget is at a high level. When budget checking in department ledger, only fund, department, and budget reference are required for the budget check process.

## Sample Cost Share Scenario

## Charging to Cost Share

**Department User charges salary of \$250 to cost share chartstring.**

- Before you can do this, you will need a combo code set up. This is not automatically created.

**SPA charges posts to the General Ledger and cost collects into the project.**

## Viewing Budgets and Balances

**Department User can view cost share budgets and balances.**

- Salary charge can be seen in both the Project Ledger and the Department Ledger.
- You can use the two cost share queries in the Grants WorkCenter to check actuals, budget, encumbrances OR to view detailed transactions.

**SPA**  
No action required.

## Approaching Year End

**Department User reallocates the remaining \$750 balance budgeted to the chartstring to cover other needs, and it is determined that cost share will be met next year.**

- You will allocate to a different chartstring, specifically a different program code. You may need to move to a different department or else you may overspend on your other one.

**SPA**  
No action required.

- No rebudget is required.
- \$1,000 budget will remain as placeholder.

## Balance Roll Over

**Department User budgets the remaining \$750 to cost share chartstring(s) the following year.**

**SPA**  
No action required.

- No rebudget is required.
- The \$1,000 budget has remained as placeholder.