

Post Award Cost Share Contribution Reporting



Research Administrators
Informative Noontime Collaboration
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Cost Share Contribution Reporting Agenda

- General Info
- Department Responsibilities
- EMF Accountant Responsibilities
- Fund Range Responsibilities by EMF Accountant
- Cost Share Contribution Reporting Form
- Questions and Discussion



What is Cost Sharing?

- The portion of a project's cost funded by existing UCR non-contract and grant resources (e.g. PI's institutionally funded salary related to work on the project). Normally federal funding cannot be used as cost sharing.

What is Cost Matching?

- The portion of a project's cost contributed by a third party specifically to meet the requirements of the agency's award terms (e.g. some UC and federal awards require matching funds from private sponsors.)

What is In-Kind Matching?

- Non-cash contributions from third party (e.g. collaborator's salary paid directly by their institution, use of a third party's equipment at no charge). These costs are not recorded on UCR's general ledger, so need to work closely with third party upon receipt of NOA to agree upon format and timing of reporting costs.

Cost Share: Department Responsibilities

- PIs and Department C&G Analyst are notified of cost sharing requirements via the Notice of Award (NOA)
- Review the sponsor's contract and NOA
 - Understand reporting requirements, amounts and frequency
 - Best Practice to calendar cost sharing due dates and accumulate costs throughout reporting cycles
- Does fund require Annual Payroll Certification (federal or federal flow through fund)?
 - If yes, ensure salary related cost sharing information/reporting is prepared in time to include on annual Payroll Certification

Snapshot of Due Dates for a Fund's PR Annual Certification

[Award](#)
[Extramural](#)
[Primary Investigator](#)
[Comments](#)
[Certification Periods](#)
[STIP](#)
[Agency Billing](#)

Fund Attributes SetID: UCR Fund Code: 22220 Effective Date: 01/01/1951

Salary Certification Periods Customize | Find | First | Last

Cert Dates	Cert Info								
Cert Start Date	Cert End Date		*Mod Start Date	*Mod End Date		*Display Start Date	*Display End Date	Active	
1 09/15/2009	09/14/2010		09/15/2009 x 31	08/31/2010 31		09/15/2009 31	08/31/2010 31	<input type="checkbox"/>	+ -
2 09/15/2010	09/14/2011		09/01/2010	08/31/2011		09/01/2010	08/31/2011	<input checked="" type="checkbox"/>	+ -
3 09/15/2011	08/31/2012		09/01/2011	08/31/2012		09/01/2011	08/31/2012	<input checked="" type="checkbox"/>	+ -
4 09/01/2012	08/31/2013		09/01/2012	08/31/2013		09/01/2012	08/31/2013	<input checked="" type="checkbox"/>	+ -
5 09/01/2013	08/31/2014		09/01/2013 31	08/31/2014 31		09/01/2013 31	08/31/2014 31	<input checked="" type="checkbox"/>	+ -

Cost Share: Department Responsibilities

- Ensure there is a mechanism to track and monitor Cost Share Contributions. Best practice is to use a cost center or project code for transactions recorded in UCRFS.
- Complete department sections on the Cost Share Contribution Report and retain supporting documentation (e.g. SuperDope, TOTALS, etc.), then obtain PI's certification
- If applicable, add the Cost Share figures (salary only) to the Annual Payroll Certification (PRC)
 - It is requested that Cost Share Report and supporting documentation be uploaded into the PRC
- E-mail the completed Cost Share Report and supporting documentation to the assigned EMF Accountant

Cost Share: EMF Responsibilities

- EMF Accountant/EMF Manager may contact department C&G analyst to discuss unusual cost sharing item to understand tracking mechanism.
- EMF Accountant is responsible for ensuring the cost share form has been submitted by the department for their assigned fund groups
- Follow up with department C&G analyst and others as necessary.
- Review Cost Share Contribution Report and supporting documentation when received from the department for completeness and compliance with award terms.



Cost Share: EMF Responsibilities

- Complete the Accounting Office sections on the Cost Share Contribution Report
- Record the pertinent data on the internal cost share database for reporting to UCOP for future IDC rate negotiation calculations
- Ensure salary data entered on the Annual Payroll Certification consistent with Cost Sharing Report
- Provide confirmation of completed Cost Share Report to the department via e-mail
- On the horizon: EMF Accountant uploads to PAMIS under “Cost Share” document type



Cost Share Contribution Reporting

C&G Fund Blocks and Responsible EMF Accountant

Rose	Federal Grants	21100 – 24999
		28000 – 33999
		82000 – 85499
	Federal Contracts	25000 – 27999
		85500 – 85999
Kim	State C & G	18200 – 18999
		20400 - 20499
		20600 – 20699
		80000 – 80999
	Local Gov't C & G	20700 – 20999
		81000 – 81999
	Private Grants	57000 – 58199
		86000 – 86499
	MCA's	State, Local, Private Grants
	Marketing Boards	
Montrice	Private Contracts	58200 – 59999
		86500 – 87999
	MCA's	Federal and Private Contracts
	Unrestricted Gifts	39800 – 39998
	Restricted Gifts	40000 – 56998



Cost Share Contribution Reporting

Cost Share Contribution Report – Sections 1 thru 4 Department to Complete

Cost Sharing Contribution Report

UFIN 118 (R7/91)

PLEASE COMPLETE HIGHLIGHTED AREAS ONLY		DATE: Date report completed	1. File No. Fund number
2. Name of Award Name of Agency (Sponsor)		Campus U C Riverside	
3. Principal Investigator Name of P.I.	Department Name of Department		
4. The University has received the award referred to above which names you (Check appropriate box):		* Principal Investigator Administrator	Officer Representative

Accounting to review.

Cost Share Contribution Reporting

Cost Share Contribution Report – Sections 5 thru 8 Department to Complete

5. Purpose			
Title of the Award			
6. Acct./Fund Name		Acct./Fund No.	
Award number/name		Fund number	
7. Report of Expenditures	Reporting Period	8. Cost Sharing Period	
Required? No <input checked="" type="radio"/> Yes	07/01/2013-06/30/2014	07/01/2012-06/30/2015	

Box 7: Reporting Period is normally a one year period. All expenditures reported in Sections 10a and 10b should be associated with this period. If applicable, align with PRC budget periods. Box 8: Cost Sharing Period is the Award Start thru the Award End Date in UCRFS.

Cost Share Contribution Reporting

Cost Share Contribution Report – Section 10a Department to Complete

10a. Salary Contributions				
Name	Acct/Activity/Fund/Function Charged	Non-Federal Gross Pay During Period	Cost Contribution	
			% Time	Amount
DEPARTMENT FILLS OUT THIS SECTION			% of	Cost
SALARIES/BENEFITS	Complete FAU	Total pay during period	time	Contribution
Joe Brown - salary	300110-A01201-20200-40	40,000.00	2%	800.00
Joe Brown - benefits	400110-A01201-20200-40	10,000.00	2%	200.00

Box 10a: The department records the cost shared salaries and benefits in this section only. This data should be tracked and monitored from the fund's start date making it easy for the department to retrieve, but only the cost incurred during the cost sharing reporting period should be entered. The supporting documentation (SuperDope, UCRFSTotals) must be submitted to Accounting.



Cost Share Contribution Reporting

Cost Share Contribution Report – Section 10a Department to Complete (cont'd)

10a. Salary Contributions				
Name	Acct/Activity/Fund/Function Charged	Non-Federal Gross Pay During Period	Cost Contribution	
			% Time	Amount
DEPARTMENT FILLS OUT THIS SECTION			% of	Cost
SALARIES/BENEFITS	Complete FAU	Total pay during period	time	Contribution
Joe Brown - salary	300110-A01201-20200-40	40,000.00	2%	800.00
Joe Brown - benefits	400110-A01201-20200-40	10,000.00	2%	200.00

Box 10a (cont'd): Accounting reviews this section and ties back the figures to the supporting documentation. If there are discrepancies, it should be returned to the department for correction. If the fund requires a PRC, ONLY the cost shared salaries (NO benefits) should be recorded on the PRC by the department. Accounting will confirm the information agrees with information entered on the PRC. Note: The cost shared amount cannot be a federal fund source.



Cost Share Contribution Reporting

Cost Share Contribution Report – Section 10b Department to Complete

10b. Other Cost Contributions			
Description	Acct/Activity/Fund/Function Charged	Check or Reference No.	Cost Contribution Amount
DEPARTMENT FILLS OUT THIS SECTION			
EXPENDITURES OTHER THAN SALARIES/BENEFITS			
Description of expense	Complete FAU	P.O. # or reference #	Cost Contribution
Lab Supplies	720280-A01201-20200-40	87654321	100.00

Box 10b: The department records OTHER expenditures in this section. (NO salaries or benefits are recorded here.) This data should be tracked and monitored from the fund's start date making it easy for the department to retrieve, but only the cost incurred during the cost sharing reporting period should be entered.



Cost Share Contribution Reporting

Cost Share Contribution Report – Section 10b Department to Complete (cont'd)

10b. Other Cost Contributions			
Description	Acct/Activity/Fund/Function Charged	Check or Reference No.	Cost Contribution Amount
DEPARTMENT FILLS OUT THIS SECTION			
EXPENDITURES OTHER THAN SALARIES/BENEFITS			Cost Contribution
Description of expense	Complete FAU	P.O. # or reference #	
Lab Supplies	720280-A01201-20200-40	87654321	100.00

Box 10b (cont'd): The supporting documentation (UCRFSTotals) is required when submitted to Accounting. Accounting will review this section and tie back the figures to the supporting documentation. If there are discrepancies, the report will be returned to the department for correction. Note: The cost shared amount cannot be a federal fund source.



Cost Share Contribution Reporting

Sample spreadsheet to track 3rd Party In-Kind, etc.

In-Kind Cost Share - 3rd Party

Provider's Name: Cal Trans
 Fund Number: 12345
 Award Start Date: 7/1/2010
 Award End Date: 6/30/2015

 Date of In-Kind Cost Share Commitment: 6/15/2010
 Description of Commitment: Provide Friendly Driving Feedback System Research

 Total In-Kind Cost Share Commitment: \$ 150,000.00

Notes	Reporting Period	In-Kind Cost Share Amount	Cumulative In-Kind Cost Share	Balance In-Kind Cost Share
Contacted Cal Trans on 06-15-11, requesting letter confirming in-kind cost share amount for reporting period 07-01-10 / 06-30-11; Letter received 07-10-11	07-01-10 / 06-30-11	\$ 2,500.00	\$ 2,500.00	\$ 147,500.00
Contacted Cal Trans on 06-12-12, requesting letter confirming in-kind cost share amount for reporting period 07-01-11 / 06-30-12; Letter received 07-14-12	07-01-11 / 06-30-12	\$ 7,000.00	\$ 9,500.00	\$ 140,500.00
	07-01-12 / 06-30-13	\$ -	\$ 9,500.00	\$ 140,500.00



Cost Share Contribution Reporting

Cost Share Contribution Report – Section 11 Department to Complete

11. I certify that at least the above University- funded costs represent the amount the University contributed to the support of the **Federal** **Other**

Name of Agency

(specify organization) project and/or grant cited during the reporting period

indicated: that these costs have not been and will not be adduced as University

DEPARTMENT FILLS OUT THIS SECTION

details substantiating these amounts are available in my department in conformance with the terms of the award.

Date

Principal Investigator's Signature

Tel. Ext.

Prepared by

Box 11: The department completes this section and obtains the Principal Investigator's certification.



Cost Share Contribution Reporting

Cost Share Contribution Report – Sections 12 thru 17 Accounting to Complete

FOR ACCOUNTING USE ONLY	
12. Salary Contributions per Item 10a	
13. Employee Benefits % of Item 12	
ACCOUNTING FILLS OUT THIS SECTION	
15. Total (Add Items 12 through 14.)	
16. Overhead at % of (check appropriate box): <div style="margin-left: 150px;"> MTDC Salary Contribution Specify </div>	
17. Total Cost Contribution (Add Items 15 and 16)	
Calculations by	Tel. Ext.

Box 12: The total Salary amount recorded within 10a

Box 13: The total Benefit amount recorded within 10a

Box 14: The total Other Cost Contributions amount within 10b

Box 15: Record the total amount of Boxes 12 thru 14



Cost Share Contribution Reporting

Cost Share Contribution Report – Sections 12 thru 17 Accounting to Complete (cont'd)

FOR ACCOUNTING USE ONLY	
12. Salary Contributions per Item 10a	
13. Employee Benefits % of Item 12	
ACCOUNTING FILLS OUT THIS SECTION	
15. Total (Add Items 12 through 14.)	
16. Overhead at % of (check appropriate box): MTDC Salary Contribution Specify	
17. Total Cost Contribution (Add Items 15 and 16)	
Calculations by	Tel. Ext.

Box 16: This calculation should be based on the approved cost sharing

Box 17: Record the total amount of Boxes 15 and 16



Cost Share Contribution Reporting

Cost Share Contribution Report – Section 9 and 10 Accounting to Complete

FOR ACCOUNTING USE ONLY					
9. Cost Sharing	Commitment		Expenditures		Difference (A-C)
	%	Amount (A)	Reporting Period (B)	Cumulative To-Date (C)	
Agency					
UCR	ACCOUNTING FILLS OUT THIS SECTION				
Totals					
10. DETAILS (Use separate sheet if needed and attach it to back of this form):			For Reporting Period Only	For Entire Project/Cost Sharing	

Box 9: Accounting completes this section. The Commitment amounts (column A) are extracted from the NOA and Award documents. The Reporting Period Expenditures (column B) are from Box 17. The Cumulative-To-Date amount (column C) is the total of all cost sharing reported to date. The Difference column indicates the remaining cost sharing requirement. Final reports must confirm that all cost sharing commitments have been fulfilled; otherwise, the funding may be at risk.

Cost Share Contribution Reporting

References:

UC Contract and Grant Manual

<http://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contracts-and-grants-manual/chap05.pdf>

UCR Accounting Cost Sharing Website

<http://accounting.ucr.edu/funds/costsharing.html>

UCR Accounting Office Website Cost Sharing Form and Guidelines

<http://accounting.ucr.edu/docs/funds/costsharing-form-guidelines.xlsx>

UCR Sponsored Program Administration Cost Sharing Website

<http://or.ucr.edu/spa/lifecycle/post-award-administration/fulfilling-and-documenting-cost-sharing.aspx>

THANK YOU FOR YOUR PARTICIPATION!



Cost Share Contribution Reporting

Questions and Discussion

