

OFFICE OF THE CONTROLLER

Grants and Funds Management

Understanding Cost Share

April 2024





Table of Contents

Introduction to Cost Share	3
Recording Cost Share	14
Roles and Responsibilities	30
Cost Share Budget vs. Actuals	34
Salary Cap	37
Key Takeaways	43
Resources and Contacts	45



Introduction to Cost Share



UNIVERSITY OF
South Carolina

What is Cost Share?

Cost sharing is the portion of project costs not provided by the sponsor. Cost sharing occurs whenever any portion of project costs is provided at USC's expense rather than at the expense of the sponsor.

Most sponsors expect cost share to be charged in **ratio** throughout the life of the project. Record cost share in ratio with project spending – do **NOT** wait until the end of the project to record cost share.

Sponsors ***can and will*** withhold reimbursement if you are not meeting cost share requirements!

Always reach out to your Post Award Accountant (PAA) to verify cost share if you have questions.



Ways to Meet Cost Share Requirements

The method of meeting cost share requirements is determined at the proposal stage and must be approved by the sponsor.

1. Cash Match

Definition: Cash outlay by USC using departmental funds or sponsored award funds specifically for cost share or externally provided cash for cost share.

Example 1: A sponsor awards \$400,000 for research but stipulates in the agreement that USC must spend \$50,000 toward the award.

Example 2: Department of Commerce gives USC \$50,000 to spend as cost share on another sponsored award such as PTAC.

2. Waived Indirect Cost (IDC)

Definition: When IDC is “waived” the University agrees not to charge its federally negotiated IDC rate to the sponsor. The portion waived is considered “unrecovered IDC” and can be used as cost share if this is allowed by the sponsor.

Example: USC may agree to charge less than our federally negotiated rate in order to meet our cost share requirements.

3. Third Party Match

Definition: Third-party in-kind matching includes, but is not limited to, the valuation of non-cash contributions provided by a third party. An in-kind match may be in the form of services, supplies, real property, and equipment. Sometimes a third party will give us the cash instead of the value.

Example: A consultant is volunteering a portion of their time worked on a project, and the value of the time can be used to meet cost share.



Uniform Guidance: Cost Share and Matching

Uniform Guidance 200.306 - Cost Sharing or matching

For all Federal awards (USCSP), any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all the following criteria:

1. Are verifiable from the non-Federal entity's records;
2. Are not included as contributions for any other Federal award;
3. Are necessary and reasonable for accomplishment of project or program objectives;
4. Are allowable under subpart E of this part;
5. Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
6. Are provided for in the approved budget when required by the Federal awarding agency; and
7. Conform to other provisions of this part, as applicable.



Types of Cost Share

Mandatory

Cost sharing that is required by the sponsoring agency. It may be in the form of a specific dollar amount or a certain percentage of total costs.

- Non-compliance leads to funding loss.
- Considered binding commitment on the part of University.

Voluntary Committed

Cost sharing that has been proposed by the institution to voluntarily commit a specific portion of the costs of the project when it is not required.

- Included in the proposal as condition of receiving funding.
- Is a binding commitment to the University

Voluntary Uncommitted

Cost sharing that is not required by the terms of the sponsored program and is not included or budgeted for as part of the sponsored program.

- May be needed to cover actual effort/cost that is over and above what was committed in the proposal.



Where to View the Cost Share Proposal ?

The Cost Share Proposal can be found in [USCeRA](#).

USCeRA [Home](#) [Awards](#) [Faculty Expertise](#) [Proposals](#) Mrs. Joanne Callahan

Budget

[View All](#) [Print All](#)

Action	Report Date	Report Type	Notes	Total F&A %	USC Cost	Sponsor Cost	Total	
Q Print	01/17/2020	New Funds	01/17/20SA: Per attached Subaward Agreement.,	46.5	\$115,536	\$229,461	\$344,997	
Q Print	05/01/2023	Additional Funds	05/01/23SA: Increase funding per attached Amendment No. 04.	46.5	\$100,669	\$482,231	\$582,900	
Q Print	08/17/2023	Re-Budget	Source Post Award Action 08/17/23SA: Rebudget funds per attached justification and approval.	46.5	\$0	\$0	\$0	
Total Direct					\$216,205	\$711,692	\$927,897	
Indirect Costs					USC	\$100,536	\$238,308	\$338,844
Award Subtotal					\$316,741	\$950,000	\$1,266,741	
SCRF						\$0	\$0	
Facilities						\$0	\$0	
Total Budget					\$316,741	\$950,000	\$1,266,741	

Where to View the Cost Share Proposal ?

The Cost Share Proposal can be found in [USCeRA](#).

USCORA Home Awards Faculty Expertise Proposals Mrs. Joanne Callahan

Proposal #15510-19-49996 Summary

Title
"Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO2 Capture"

Project

Status
Sponsor Awarded

Type
New

Dates
10/01/2019 - 09/30/2022

Awards
10009797
Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO2 Capture

All Forms

Proposal/Award Processing Form (PAP) Complete

Cost Share Complete

Federal Approval Complete
Agreed on 10/18/2018

Lead PI
Dr. James Ritter Current & Pending
Chemical Engineering

Other
Chemical Engineering
Dr. Armin Ebner Current & Pending

Tools
Audit Trail
Add Note
Print Cover Page

Uploaded Documents (7)

Department Cost Share Commitment

Pi Name	Dept #	Fac. Rel.	Year	Sal/Wages	Fringe	Travel	Equip.	Other	IDC	Total
	155100	Yes	1	\$84,948.00	\$30,588.00	\$0.00	\$0.00	\$0.00	\$53,724.00	\$169,260.00
	155100	Yes	2	\$74,741.00	\$25,929.00	\$0.00	\$0.00	\$0.00	\$46,811.00	\$147,481.00

Department Totals by Year

Year	Total
1	\$169,260.00
2	\$147,481.00

Where to View the Cost Share Proposal ?

The Cost Share Proposal can be found in [USCeRA](#).



COLLEGE OF ENGINEERING AND COMPUTING

October 18, 2018

To: Dr. [REDACTED], Chemical Engineering

From: [REDACTED], Senior Associate Dean for Research and Graduate Education

Re: CEC Cost-sharing on DOE Proposal with RPI

Cc: [REDACTED]

Congratulations on the invitation to submit a full proposal on a team project titled "Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO₂ Capture". DOE requires a 20% cost share for the program, however, due to GTI's inability to provide cost share RPI requested we provide 25% which we agreed to do.

The three year project includes has a total budget of \$850,000 including \$283,488 in cost share as discussed above. If awarded, USC's share will generate \$211,733 in IDC. The cost share budget includes 8 months of [REDACTED] academic salary and 1.54 months of [REDACTED] salary. Because [REDACTED] is a research grant employee, the cost share of his salary will be covered by IDC return to the Department and PI.

If the grant is funded, the college will assist with documentation of cost share. Please contact [REDACTED] if there are any questions.



UNIVERSITY OF
South Carolina

What is Allowable?

Matching and cost share funds have the same restrictions as sponsored funds. These funds must follow the same allowable and unallowable guidelines in their sponsored award.

If, for example, a conference is unallowable under the grant award that has matching requirements, then grantees would not be able to use the matching funds instead. The expense must be allowable with sponsored funds for it to be allowable with matching or cost share funds.



What is Allowable?

Allowable

1

Other direct costs, travel, lab supplies, etc.

2

Contributed Effort

3

Program Income

4

Approved unrecovered IDC

5

Contributions from 3rd parties (non-USC Entities)

Not Allowable

1

Items categorized as IDC. For example, USC space and utilities, administrative/clerical salaries, and postage.

2

Any costs specifically disallowed by the Sponsor.

3

Other Sponsored Programs (Federal Funds should not be cost shared on Federal Funds)

****Note:** Cost Share must follow the same guidelines as the award.



UNIVERSITY OF
South Carolina

Demonstration

- Where to find Cost Share information in USCeRA?



Recording Cost Share



UNIVERSITY OF
South Carolina

Various Ways to Meet Cost Share



Travel Expenses



POs/Requisition



Payroll (Salaries & Fringe)



Journal Entry



Direct Payment Requests



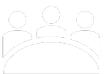
Purchasing Cards



Internal Charges



Tuition Supplements



UNIVERSITY OF
South Carolina

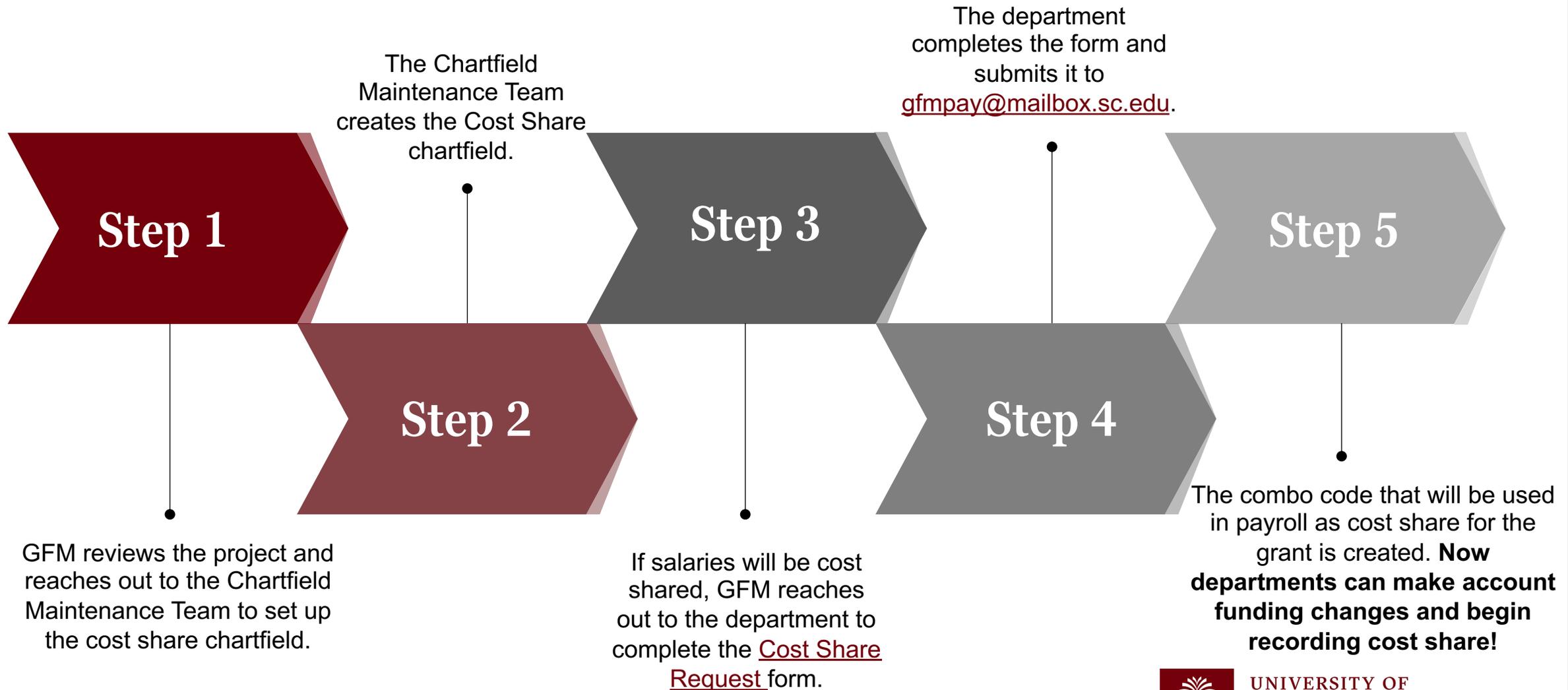
Various Ways to Meet Cost Share

In-kind The departments responsibility to provide GFM and PAA documentation (memo from the organization outlining the services they provided) to support the in-kind match being received in order for the Post Award Accountant to post to the General Ledger. In-kind documentation should be received quarterly giving Grants and Funds Management the opportunity to report properly.

Waived: Grants and Funds Management is responsible for posting waived IDC monthly.



Cost Share Chartfield Creation Process



HCM Cost Share Combo Codes

- Cost Share account codes or “Combo Codes” must be created in HCM in order for cost share to be properly recorded for payroll expenses.
- Cost Share Combo Codes begin with a “C”.
- Forms are Available Online at: <http://hr.sc.edu/forms.html>
- Account change forms should be used to update and allocate applicable salary charges as cost share on the project.
- Forms should be submitted timely and are subject to the Cost Transfer Policy just like direct expenses.



HCM Cost Share Combo Codes



UNIVERSITY OF
SOUTH CAROLINA

HUB ▾

HCM DISTRIBUTION ▾

HCM DISTRIBUTION SEARCH

Sign out

USCID <input type="text"/>	Supervisor USCID <input type="text"/>	Pay Group <input type="text"/>	Combo <input type="text"/>	Project BU <input type="text"/>	From Pay Period ALL ▾	Num of Records <input type="text" value="10000"/>
Name <input type="text"/>	Empl.Rcd <input type="text"/>	Pay End Date (m/d/y) <input type="text"/> to <input type="text"/>	Operating Unit <input type="text"/>	Project <input type="text"/>	To Pay Period ALL ▾	Order By Chartfield,Name ▾
Job <input type="text"/>	Empl.Class <input type="text"/>	Earn End Date (m/d/y) <input type="text"/> to <input type="text"/>	Department <input type="text"/>	CFDA <input type="text"/>	Fiscal Month JULY ▾	<input type="checkbox"/> Total
HCM Dept. <input type="text"/>	Full/Part All ▾	Dist.Status ALL ▾	Fund <input type="text"/>	Contract <input type="text"/>	Fiscal Year ALL ▾	<input type="checkbox"/> Sub-Total
Journal. <input type="text"/>	Reg/Temp All ▾	Dist.Type ALL ▾	Class <input type="text"/>	Sponsor <input type="text"/>	Pay Run ID <input type="text"/>	<input checked="" type="checkbox"/> Detail
Check <input type="text"/>	Std.Hours <input type="text"/>	Dist.Class ALL ▾	Account <input type="text"/>	Costshare <input type="text" value="10012120"/>		<input type="checkbox"/> Sum.Adjustments
Check Date (m/d/y) <input type="text"/> to <input type="text"/>	HCM BU [Campus] All ▾	Dist.Code <input type="text"/>				Output Fringe-Summary[Hor] ▾

Submit Clear CSV RETRO

Records Found: 22

NAME	USCID	FISCAL PERIOD : JOURNAL	JOB	HCM DEPT	GROUP	PAY PERIOD	CHECK	CHK DATE	COMBO	CHARTFIELD	LBR \$	LBR %	TAX	RETIRE	LIFE	LTD	HEALTH	DENTAL	FRNG \$	FRNG %	TOT \$
		2324-1 : PAY0167742	UG76	155201	C12	07/15/2023	8001343671	07/14/2023	C00000007285	CL040-155001-A0001-101--10012120	1,981.34	8.92%	154.20	493.54	0.02	0.14	54.54	0.60	703.04	35.48%	2,684.38
		2324-1 : PAY0168835	UG76	155201	C12	07/31/2023	8001353686	07/31/2023	C00000007285	CL040-155001-A0001-101--10012120	1,981.34	8.31%	37.77	493.55	0.02	0.13	50.82	0.55	582.84	29.42%	2,564.18
TOTAL											3,962.68		191.97	987.09	0.04	0.27	105.36	1.15	1,285.88	32.45%	5,248.56

Cost Share on Tuition Supplements



**UNIVERSITY OF
South Carolina**

Office of Student Financial Aid and Scholarships
1244 Blossom St., Suite 200 | Columbia, SC 29208
Phone: 803-777-8134 | Fax: 803-777-0941

Graduate Assistant Tuition Supplement Form

Use this form to report recipients of Graduate Assistant Tuition Supplement to the Office of Student Financial Aid and Scholarships. Follow the steps below. Once completed, click "Next" to sign and submit the form electronically.

- Note the following important information before completing the form:

- Complete one form for all students paid from a unique account. Separate forms are needed for each unique account number and for revisions.
- Duplicate Banner ID's should not be submitted on the same form.

Step 1. Complete the account and department information. Be sure to provide the complete account information.

DEPARTMENT NAME McNair Center - Mechanical	DEPARTMENT ID 155401	PAID FROM WHICH ACCOUNT? Departmental	
OPERATING UNIT CL040	DEPT NUMBER 155000	FUND NUMBER EN700	CLASS CODE 202
PC BUSINESS UNIT USCIP	PROJECT ID 80000124	ACTIVITY ID 1	
DEPARTMENT CONTACT PHONE NUMBER (803) 777-9596		DEPARTMENT CONTACT E-MAIL ADDRESS gadowd@cec.sc.edu	

Step 2. Choose the academic year, indicate whether the award is for fall/spring, or summer, and indicate if the authorization is a revision to a previously submitted supplement.

ACADEMIC YEAR 2324	TERM Fall/Spring	IS THIS A REVISION TO A PREVIOUS AUTHORIZATION SUBMITTED? No
-----------------------	---------------------	---

Step 3. Enter the total supplement for the academic year (total for fall and spring, or total for summer) in the "TOTAL SUPPLEMENT" field. If awarded for fall and spring, the amount will be divided evenly between the fall and spring terms. If the student is graduating at the end of the fall term, or the account is ending before 12/31 of the current year, then use the drop down box to indicate YES. If a student is enrolled in 9 or more hours, they will receive 100% of the amount submitted, 6-8 hours receive 67% of the amount submitted, and 1-5 hours receive 33% of the amount submitted.

Number of students to be awarded? 1

LAST NAME, FIRST NAME <small>Please list alphabetically.</small>	BANNER ID <small>Please do not enter duplicate ID's.</small>	TOTAL SUPPLEMENT FOR TERM INDICATED ABOVE	GRADUATING FALL/ ACCOUNT ENDING IN FALL
		\$ 5,680.00	No

COMMENTS
Use this section to write any special instructions. | - New Graduate Student - NO Health Insurance - 6 credit hours.
Lindsay Crawford will complete the Journal entry to 'cost share' tuition

Step 4. Review the information entered to ensure completeness and accuracy. Once reviewed, click "Next" below to sign and submit the form electronically.

...3030373730

Danielle Gadow 07/24/2023, 2:39 PM
Signature Date

Signature Date

FOR SCHOOL USE ONLY

GA: _____

- Complete a departmental tuition supplement form, charging the departmental account covering the cost share.
- In the **Comment** box indicate which project is being cost shared.
- Submit the form to Financial Aid as normal, however a copy will also need to be sent to your PAA.
- Financial Aid will charge your department. Your PAA will add the cost share combo code to the transaction when it comes over from Banner.

Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information on a Payment Request.

Add a New Line

Instructions [?](#)

Line	Description	Quantity	Unit	Unit Price	*Line Amount	SpeedChart Key
1	<input type="text"/>	<input type="text"/>	<input type="text" value="Q"/>	<input type="text"/>	1000.00	<input type="text" value="Q"/>

*Office Location COLLEGE OF ARTS AND SCIENCES

Accounting Details

Line	Quantity	*Amount	*GL Business Unit	Operating Unit	Department	Fund Code	Account	Class	PC Business Unit	Project	Activity	Cost Share
<input type="button" value="+"/>	<input type="button" value="-"/>	1	<input type="text" value="USC01 Q"/>	<input type="text" value="CL071 Q"/>	<input type="text" value="135500 Q"/>	<input type="text" value="A0001 Q"/>	<input type="text" value="52250 Q"/>	<input type="text" value="101 Q"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="10012971 Q"/>



Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information for Travel expense report.

*Date: 09/12/2023
*Expense Type: Air Travel Expenses
*Description: DL4056 (248 characters remaining)
*Payment Type: Personal Reimbursemen
*Amount: 500.00
*Currency: USD

*Billing Type: AVAILABLE
*Location: Out of State
*Ticket Number: 12345678

Default Rate
 Non-Reimbursable
 No Receipt

*Exchange Rate: 1.00000000
Base Currency Amount: 500.00 USD

Accounting Details

Chartfields

Amount	Dept	Fund	Account	Class	PC Bus Unit	Project	Activity	Cost Share
500.00	158000	A0001	52024					10010321

Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information on a P-Card Expense Report.

*Date: 09/08/2023

*Expense Type: MEMBERSHIP FEES

*Description: Membership
244 characters remaining

*Payment Type: Prepaid Payments

*Amount: 500.00

*Currency: USD

*Billing Type: AVAILABLE

*Merchant: Preferred (selected), Non-Preferred
SCARC

Default Rate

Non-Reimbursable

No Receipt

*Exchange Rate: 1.00000000

Base Currency Amount: 500.00 USD

Accounting Details ?

Chartfields ▶

Amount	Oper Unit	Dept	Fund	Account	Class	PC Bus Unit	Project	Activity	Cost Share
500.00	CL071	135500	A0001	52250	101				10012971

Cost Share Chartfield in PeopleSoft HCM

Step 1: Search for the employee using the **Search for Person** field.

Step 2: Click the **Actions** arrow and select **Account Funding Change** from the list.

The screenshot displays the PeopleSoft HCM interface for the 'EPAF' (Employee Personnel Action Form) section. On the left, there is a sidebar with the following sections:

- Start a Personnel Action Form**: Includes a search field for 'Person', a dropdown for 'Just Search In', and 'Search' and 'Clear' buttons.
- Act on Personnel Action Form**: Includes links for 'Getting Started', 'Evaluate an EPAF eForm', 'Update an ePAF eForm', and 'View an ePAF eForm'.

The main content area shows a 'Current Employee' profile for an individual with the following details:

- Business Unit**: SCCOL USC Columbia
- Job Indicator**: Primary Job
- Empl Class**: FTE Full Time Equivalent
- Faculty/Staff**: Staff

An 'Actions' dropdown menu is open over the employee profile, listing the following options:

- View Personal Data
- View Job Data
- Account Funding Change** (highlighted with a red box)

Cost Share Chartfield in PeopleSoft HCM

Step 3: Select the applicable **Effective Date**, if different than the default.

Step 4: Click the **No** button to toggle to **Yes** indicating you want to copy the row that needs to be changed.

Step 5: Click the **Select Chartstring** button.

Account Funding Change : Distribution Details Form ID 636013

Employee Details

Position Number [REDACTED] Name [REDACTED]
Department 155020 CEC COLLEGE OF ENG AND COMP Empl ID [REDACTED]
Pay Group C12 Empl Record 0
Compensation 96135.000000

Effective Date

Pay Period Effective Date 2023-09-01

Current Distribution

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
1	100.000000	96135.000000	CL040	155001	A0001	51200	101				Yes

[Deselect All](#)

New Distribution

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
1	100.000000	96135.000000	Select ChartString	CL040	155001	A0001	51200	101				A00000001702	+	-

Cost Share Chartfield in PeopleSoft HCM

Step 6: On the Select Chartstring page, click in the **Combination Code** field and enter the **Cost Share Combination Code** that was requested using the Cost Share Request form.

Step 7: Click the **Search** button.

Select Chartstring

Combination Code

Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share
CL040	<input type="text" value="155001"/>	<input type="text" value="A0001"/>	<input type="text" value="51200"/>	<input type="text" value="101"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Step 8: On the ePAF page, notice the **Cost Share Combination** code is now added to the New Distribution line.

My Homepage EPAF

Effective Date

Pay Period Effective Date

Current Distribution

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
1	100.000000	96135.000000	CL040	155001	A0001	51200	101				<input checked="" type="radio"/>

Deselect All

New Distribution

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
1	<input type="text" value="100.000000"/>	<input type="text" value="96135.000000"/>	<input type="button" value="Select ChartString"/>	CL040	155201	A0001	51200	101			10012120	<input type="text" value="C00000007204"/>	<input type="button" value="+"/>	<input type="button" value="-"/>

Total Distribution

Cost Share Chartfield in PeopleSoft HCM

Step 9: Click the **Submit** button to move the request through the approval process. (**Note:** Applicable attachments supporting the employee's move to cost share on the project should be uploaded, including PI's instruction/approval.)

My Homepage EPAF

Effective Date

Pay Period Effective Date: 2023-09-01

Current Distribution

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
100.000000	96135.000000	CL040	155001	A0001	51200	101					Yes

Deselect All

New Distribution

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
100.000000	96135.000000	Select ChartString	CL040	155201	A0001	51200	101				10012120	C00000007204	+	-

Total Distribution

Percent Total: 100.00

File Attachments

Status	Action	Description	File Name	Delete
1	Upload			Delete

Add

Comments

Search Save **Submit**

Cost Share Chartfield in PeopleSoft HCM

Step 10: The form is submitted and routed to the next approval step.

My Homepage EPAF Home Alerts More Close

Start a Personnel Action Form

Search for Person

Just Search In

Act on Personnel Action Form

- Getting Started
- Evaluate an EPAF eForm
- Update an EPAF eForm
- View an EPAF eForm

Account Funding Change : Finalized Form ID 636014

You have successfully submitted your eForm.
The eForm has been routed to the next approval step.
[multiple approvers.](#)

Transaction / Signature Log 1 row

	Current Date Time	Step Title	User ID	Description	Form Action	Time Elapsed
1	09/06/2023 2:44:34PM	Initiated	MB175	Melissa Bell	Submit	

Demonstration

- How to record Cost Share on a Payment Request



Roles and Responsibilities



UNIVERSITY OF
South Carolina

Cost Share Roles and Responsibilities

Principal Investigator & Grant Support (Dept.)

- Review Cost Share Budget (Use USCeRA and Grant Dashboard)
- Request Cost Share account set up (Combo Codes, etc.)
- Process any needed account change forms to ensure cost share is recorded timely (i.e., salaries, P-Cards, etc.)
- Monitor & track cost share is recorded in ratio with spending.
- If Cost share requires a re-budget, be sure to follow the proper procedures and coordinate with your SAM administrator.
- If 3rd Parties are providing cost share, remind contributors of obligations and obtain needed documentation. Submit documentation to GFM so it can be properly recorded.

Grant and Funds Management

- Report Cost share on any required financial reports and invoices.
- Review 3rd Party Cost Share request submissions and record entries.
- Record waived IDC.

Please note:

GFM is not responsible for ensuring charges other than waived IDC post to your grant(s).

GFM **audits** for allowability as it relates to Cost Principles and Uniform Guidance.



Working Without Sponsored Funding

A no-cost extension allows work to continue on a project beyond the project's end date as long as the project does not need additional funding from the sponsor. You should use cost share to capture your time and effort in no cost extensions if there is no sponsored funding remaining.

No-cost extensions help to ensure all sponsored project activities can be completed. No-cost extensions should not be requested for the sole purpose of expending remaining unencumbered funds.

It is important to be familiar with the award's terms and conditions regarding no-cost extensions. Sponsors may require that a request for extension be submitted well in advance of the project end date.



Working Without Sponsored Funding

No Cost Extension Procedures

1. Requests for no-cost extensions should be initiated by the PI and/or the associated departmental business administrator.
2. All no-cost extension requests should be submitted as a Post-Award Action in USCeRA .
 - Your USCeRA request must include a proposed end date for the project and a justification for the extension.
 - Please upload your justification as a PDF document.
 - Your SAM administrator will prepare and submit the request for the no-cost extension to the sponsor. Upon receipt of approval by the sponsor, SAM will extend the project.

NSF No-Cost Extension Requests: The request has to be submitted by your SAM administrator. The PI can initiate the request in [Research.gov](#), under Awards & Reporting > Notifications & Requests.

NIH No-Cost Extension Requests: The request must be submitted via eRA Commons by your SAM administrator. Refer to the current version of the [NIH Grants Policy Statement](#) for additional information.



Cost Share Budget vs. Actual



UNIVERSITY OF
South Carolina

Cost Share: Budget vs. Actual

Use the Grant Dashboard in the Finance Intranet to view cost sharing, the portion of project costs not provided by the sponsor. Most sponsors expect cost share to be charged in **ratio** throughout the life of the project.

Category	Budget	Current Month Activity	Life to Date Expenses	Balance	Encumbrances	Available Balance	Cost Share Budget	Cost Share Actual	Balance
SALARIES	265,559.00	16,942.01	232,400.91	33,158.09		33,158.09	113,458.00	38,886.51	74,571.49
FRINGE BENEFITS	100,912.00	6,411.06	84,264.06	16,647.94		16,647.94		17,508.33	(17,508.33)
CONTRACTUAL SERVICES	53,846.00	8,951.50	42,488.98	11,357.02		11,357.02	585,118.00		585,118.00
TRAVEL	25,250.00		8,980.54	16,269.46		16,269.46	25,500.00		25,500.00
SUPPLIES	17,385.00	250.23	9,252.21	8,132.79		8,132.79			
FIXED CHARGES	336,000.00	5,250.00	220,615.14	115,384.86		115,384.86	247,602.00		247,602.00
DIRECT EXPENSE	798,952.00	37,804.80	598,001.84	200,950.16		200,950.16	971,678.00	56,394.84	915,283.16
INDIRECT COST RECOVERY	9,259.00	651.10	7,547.78	1,711.22		1,711.22	14,481.00	20,302.03	(5,821.03)
INDIRECT EXPENSE	9,259.00	651.10	7,547.78	1,711.22		1,711.22	14,481.00	20,302.03	(5,821.03)
TOTAL EXPENSE	808,211.00	38,455.90	605,549.62	202,661.38		202,661.38	986,159.00	76,696.87	909,462.13



Demonstration

- Viewing Cost Share Budget on the Grant Dashboard
- Viewing Cost Share Actuals on the Grant Dashboard



Salary Cap



UNIVERSITY OF
South Carolina

What is Salary Cap?

A Salary Cap is an imposed limit for the total salary rate allowed to be charged for an individual by a sponsor. For example, NIH currently has a salary cap of \$221,900.

Any amount above the salary cap must be recorded as cost share and will be considered mandatory uncommitted cost share to properly capture total expended effort and cannot be used as effort on another sponsored project.

This is to prevent double counting of effort and ensure faculty do not become overcommitted.

Please note: This is different from voluntary uncommitted cost share because this is a sponsor-imposed limitation and represents costs that are specifically unallowable by the sponsor.



Salary Cap Example

Dr. Greyhound's annual institutional base salary is \$300,000 and they have committed (and expended) 10% effort on an NIH grant that has a salary cap of \$221,900.

Due to the NIH limit, the max we can directly charge this NIH grant is \$22,190 ($\$221,900 \times 10\%$).

In order to properly record the effort committed (and expended) on the NIH grant, the remainder would have to be booked as cost share on the grant:

10% Effort at IBS:	\$30,000	($\$300K \times 10\%$)
Allowed per Cap:	\$22,190	($\$221,900 \times 10\%$)
Amount to Cost Share:	\$7,810	($\$30,000 - \$22,190$)

Payroll form would directly charge 7.07% and cost share 2.93% to the grant to account for the full 10% effort expended.



Total Expended Effort Example

	Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
1	7.940000	15755.739000	CL071	135800	A0001	51300	101					<input type="checkbox"/> No
2	32.060000	63618.261000	CL071	135800	F1000	51300	202	USCSP		1		<input type="checkbox"/> No
3	60.000000	119061.000000	CL071	135800	A0001	51300	101					<input type="checkbox"/> No



AutoSave OFF | salary_cap_calculation_workbook(5)

Home Insert Draw Page Layout Formulas Data Review View Automate Acrobat Tell me

Paste | Arial 11 | General | Conditional Formatting | Format as Table | Cell Styles

fx =G34*24

UofSC Salary Cap Calculation Template - 12 Month Appointment

The following template can be used to calculate Institutional Base Salary (IBS), Salary Cap, and amounts of corresponding EPAF Account Change forms to assist in recording effort. Only key in YELLOW HIGHLIGHTED cells.

- Calculate Faculty member's Institutional Base Salary (IBS):**
 To calculate IBS, enter the faculty members total pay for a single pay period (regardless of appointment type (12 month, 9 month, etc.) For example, if a faculty member received \$8,750 in total (from all sources excluding any bonuses) on their February 1st paycheck, enter \$8,750.

Total Pay Per Pay Period:	14,532.79	○	= Salary Cap Calculations are needed, proceed to Step 2.
Calculated IBS (annualized):	348,786.96	○	= Salary Cap Calculations are not needed, proceed to Step 6.
- Enter the sponsor Salary Cap (CAP) being used:** 199,300.00
 For example, if you are using the most current year NIH Salary Cap or a previous year cap, enter dollar amount of cap (annual). If the calculated IBS (Step 1) is less than the Salary Cap from the sponsor (Step 2), then you can skip to Step 6 below.
- Determine value of effort expected to be expended on project:**
 Be sure to convert person months, summer or academic months into a percentage. See Tab 2 "Conversions" if you need assistance with this conversion.

Total Effort (%) Committed:	35%
Value of Effort based on IBS:	122,075.44 (annualized)
Per Pay Period:	5,086.48
Value of Effort based on CAP:	69,755.00 (annualized)
Per Pay Period:	2,906.46
- Calculate the amounts of salary allowed to be directly charged to the grant project and the amount unallowed (portion above the Salary Cap).**

Total Value of Committed Effort:	Per Pay Period:	Annualized:
5,086.48	2,906.46	122,075.44
Allowed as Direct Charge to Grant:	2,906.46	69,755.00
Unallowed - Must record as Cost Share:	2,180.02	52,320.44
Variance (should be zero):	-	-
- Process the needed account change EPAF forms to update salary distribution based on the calculations in Step 4:**

Total Pay Per Pay Period:	14,532.79	
Allowed as Direct Charge to Grant:	2,906.46	20.00% ACCOUNT CHANGE EPAF directly to grant project
Unallowed - Must record as Cost Share:	2,180.02	15.00% ACCOUNT CHANGE EPAF as COST SHARE to grant project
Non-Grant Funding:	9,446.31	65.00% Non-Grant Committed time (A or E Funded, etc.)
Total Effort:	14,532.79	100.00% Total Effort

Time and Effort (T&E):		Per Pay Period
Directly Charged to Grant based on Salary Cap:		2,906.46
Cost Shared to Grant (portion above Salary Cap):		2,180.02
Total Effort charged		35%
Effort shown in T&E based on IBS:	20.00%	} 35.00%
Cost Shared Effort in T&E:	15.00%	
- Faculty Member's IBS is less than the CAP and account change forms can be processed based on effort committed without adjustment.**

Total Pay Per Pay Period:	14,532.79	
Allowed as Direct Charge:	5,086.48	35.00% ACCOUNT CHANGE EPAF directly to grant project
Non-Grant Funding:	9,446.31	65.00% Non-Grant Committed time (A or E Funded, etc.)
Total Effort:	14,532.79	100.00% Total Effort

Salary Cap Worksheet - 9mth | Salary Cap Worksheet - 11mth | Salary Cap Worksheet - 12mth | Conversion

Salary Cap Calculation Template

The Salary Cap Calculation template can be found on the Salary Allocation section of the [Business Manager, Grant Administration, and Principal Investigator Training Toolbox](#) pages on the Controller's Office website.



Salary Cap Calculation Template

To help with salary distribution allocations related to Salary Caps, we've developed the following Excel spreadsheet template to assist.

When using this template, you will need to know:

- Employee's total salary per pay period (remember bonuses or cash awards are excluded)
- Sponsor Salary Cap
- Total effort percentage committed

You can find this template here:

- [Salary Cap Calculation Workbook Template](#)
- There is a tab for 12, 11, and 9-month Appointments



Key Takeaways



UNIVERSITY OF
South Carolina

Cost Share – Key Takeaways

It is very important to ensure there are departmental funds available to cover your cost share responsibility.



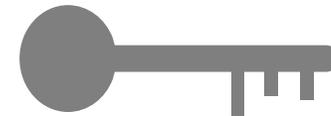
Review Cost Share Budget at the beginning of the award.



You are responsible for recording your cost share.



Record cost share in ratio with project spending – do **NOT** wait until the end of the project to record cost share!



Sponsors ***can and will*** withhold reimbursement if you are not meeting cost share requirements!



Resources and Contacts



UNIVERSITY OF
South Carolina

Available Resources

Visit the Controller's Office website for the following resources:

- [Cost Share Information](#)
- For Cost Share and Salary Allocation training resources visit the [Business Manager, Grant Administration, and Principal Investigator](#) pages in the Resource and Training Toolbox.

Visit the SAM Office website for the following resource:

- [No Cost Extensions](#)

Visit the Grant Administration page on the Controller's Office website for the following resource:

- [Using the Account Funding Change eForm](#)



Office of the Controller

Office of the Controller

General Accounting

Grants and Funds Management

Sponsored Award Set Up

➤ Sponsored Award Management

Sponsored Award Invoicing and AR

Sponsored Award Reporting

Sponsored Post Award Close Out

Grants and Funds Staff Directory

Compliance and Tax Management

Payroll Department

Operational Management and Reporting

External Financial Reporting and Transparency

Resource and Training Toolbox

Contact Us

Sponsored Award Management

Award management occurs once the grant, contract or cooperative agreement has been awarded to the university. During award management, the principal investigator (PI), along with assistance from department grant support staff, is responsible for fulfilling the proposed project and overseeing financial and personnel activity, all while ensuring compliance with university and sponsor policies and procedures.

Sound management of sponsored projects is critical to maintain the public trust in research results and outcomes. Success of a sponsored project is contingent on both the ability of the PI and grant support staff to carry out the project by ensuring proper stewardship of the awarded funds.

Award Management Activities

Major activities that may occur during award management include:

- expending funds, including purchasing, managing personnel and travel
- making modifications to the award budget, personnel, and timeframe
- monitoring financial activity on the award, and when necessary, initiating cost transfers in a timely fashion
- issuing project reports, including both financial and technical
- if an award has one or more subawards, it is important for the PI to carefully monitor the sub awardee's activity

Expand all

Cost Share



Expense Monitoring



Expense Timing



Cost Transfers



Monthly Payroll Account Funding Review Checklist for Business Managers/PI



Advance/Risk Accounts



Where to Find the Resources

For Cost Share resources, visit the [Sponsored Award Management](#) page found in the Grants and Funds Management section.



Office of the Controller

Office of the Controller

General Accounting

Grants and Funds Management

Compliance and Tax Management

Payroll Department

Operational Management and Reporting

External Financial Reporting and Transparency

Resource and Training Toolbox

Business Manager

➤ Grant Administration

Principal Investigator

Policies & Procedures

Forms

Newsletters

PeopleSoft Finance Training Schedule

Listservs

Social Media

Contact Us

Grant Administration

Grant Administration of Sponsored Awards supports academic and administrative business units to include personnel management, fiscal operations, and coordination with multiple governing areas to ensure compliance with Uniform Guidance and grant awards. Understands and executes the various stages of the grant lifecycle including pre-award review, grant progress monitoring, and award closure in coordination with the Principal Investigators.

Below is a list of Grant Administration tasks you may be responsible for within your college/department. Sections include links to training resources that support each task.

Note: Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

Account Funding Change

Expand all



Close Out Matrix



Cost Share



Cost Transfers



Indirect Cost (IDC)



Introduction to Grants Management



Milestone Notifications



Monitoring Awards



No Cost Extensions



Where to Find the Resources

For Cost Share training resources, visit our [Grants Administration](#) page in the Resource and Training Toolbox section.



Controller's Office Contact List

General Accounting (JEs, JVs, Apex, GL issues/Questions)	Email Address
General Email Address	genacctg@mailbox.sc.edu
Cash Advance Settlement	cashadvc@mailbox.sc.edu
Payroll Retro Journal Entries	retroje@mailbox.sc.edu
Chartfield Maintenance	cfmaint@mailbox.sc.edu
Moving & Relocation Mailbox	moving@mailbox.sc.edu
PeopleSoft Finance Security Requests	pssecure@mailbox.sc.edu
Accounts Payable	Email Address
General Email Address	ap@mailbox.sc.edu
AP Uploads	apupload@mailbox.sc.edu
Supplier Maintenance	apsupplr@mailbox.sc.edu
Travel Office	Email Address
General Email Address	teoffice@mailbox.sc.edu
Student/Non-employee Travel Authorizations and Travel Reimbursement Vouchers	tesubmit@mailbox.sc.edu

Controller's Office Contact List

Capital Assets	Email Address
Physical Inventory	physinv@mailbox.sc.edu
Cash Management and Treasury	Email Address
General Treasury Email Address	treasury@mailbox.sc.edu
Program Expense Card	cards@mailbox.sc.edu
Team Card	teamcard@mailbox.sc.edu
Travel Card	trvcard@mailbox.sc.edu
Compliance and Tax	Email Address
General Compliance Email Address	concpl@mailbox.sc.edu
General Tax Email Address	tax@mailbox.sc.edu
Research/Development Sales/Use Tax Exemptions	rdequip@mailbox.sc.edu
Time and Effort Reporting	timeandeffort@sc.edu

Controller's Office Contact List

Grants and Funds Management	Email Address
Sponsored Award Specific Questions	Contact your Post Award Accountant (PAA)
Payroll	Email Address
General Email Account	payroll@mailbox.sc.edu



Questions



UNIVERSITY OF
South Carolina

THANK YOU!

Office of the Controller



Alone, we can do so little; together,
we can do so much.



Address:

1600 Hampton Street
Columbia, SC 29208



Contact Number:

Phone: 803-777-2602
Fax: 803-777-9586



Email Address:

controller@sc.edu



UNIVERSITY OF
South Carolina



UNIVERSITY OF
South Carolina