**Purpose**

The purpose of this job aid is to describe the process for documenting cost sharing obligations. The AMT GCO performing these procedures must have an intermediate understanding on what cost sharing is and why cost sharing must be documented prior to performing these procedures. The Tools and Resources section provides the information required to obtain this knowledge. The workflow below details the post-award cost sharing process.

**Cost Sharing Review(s)**Determine cost sharing obligation for new awards, setup cost sharing tracking system, track progress in meeting obligation and secure documentation to support obligation.

**Award Setup**Proposal awarded and Cost Sharing identified. Cost Sharing work schedule item setup with due date 30 days after account setup.

**Pre-Award**Cost Sharing included in proposal and commitments listed in Proposal.

 **Tools and Resources**

* Cost Sharing sitelet located at <http://researchadmin.asu.edu/cost-sharing>
* ERA Access
* Financial and Sponsored Data Warehouse Access
* HCM ORSPA View 1 PeopleSoft Access
* ACCTG Folder Access

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**Initial Cost Sharing Review – Determining Cost Sharing Obligation for New Awards**

1. Review the award, proposal budget and budget justification to identify the following cost sharing obligations.
* Contributed Effort: Any personnel listed on the budget showing % of effort for which salary requested in the budget is less than what is needed to pay for the entire % of effort.
* ASU Non-Personnel Contributions: Any non-personnel expenses (material & supplies, tuition fees, capital equipment, F&A costs, etc.) quantified in the budget but not as costs for the sponsor.
* Equipment or Real Property (ASU Owned or Donated): Contact the AMT AD as soon as possible when equipment is being used as Cost Sharing.
* 3rd Party Contributions (excluding equipment and real property): Any expenses quantified in the budget but not as costs for the sponsor or ASU.
1. Create the Cost Sharing folder in the Award file in SharePoint following [Award Folder Structure and Naming Conventions](https://arizonastateu.sharepoint.com/sites/O365OKEDQualityManagement/Approved_QMS_Documentation/Forms/AllItems.aspx?csf=1&e=NB49Sm%2F&RootFolder=%2Fsites%2FO365OKEDQualityManagement%2FApproved_QMS_Documentation%2FAMT&FolderCTID=0x0120008E3636543D6C0249A82CE8F6D028B864).
2. Open the ASU Internal Cost Sharing Report located at ACCTG > Financial Report and Invoicing > Financial Reports > ASU Standard Financial Reports > ASU Internal Cost Sharing Report, save it in the Cost Sharing folder under the following naming convention, 012345 CS Rec.
3. Input the budget amounts found in step 1 into the ASU Internal Cost Sharing Report. The report will calculate the total cost sharing commitment. This amount should match the proposal budget.
4. Work with the department to properly identify the funding sources for cost sharing commitments.

5.1. If the cost sharing commitment is being modified or was not available in ERA, request the department complete the Cost Sharing Requirement Form (CSRF Template) Locate the CSRF Template in in ACCTG > Award Monitoring and Change > Memos.

5.2. Complete sections A on the form and forward to department to complete sections B.

5.3. Send the request to RA.

Examples of funding sources:

OKED accounts: (Agency Code = ECR); department local (Agency Code = xx5), restricted foundation accounts other than TRIF (Agency Code = xx9), IIA accounts (Agency Code = IIA) or state accounts (Agency Code = xx1).

TRIF Funding:TRIF funding (xx9) can be used as cost sharing funding source however OKED Finance must complete account setup.

Foundation Account Funding**:** Revenue transfers from restricted foundation accounts (xx9), other than TRIF, to companion account can be used only when the unit provides a written statement that the cost sharing transfer is within the donor intent.

State Account Funding: Revenue transfers from state accounts are prohibited however these funds can still be a funding source for cost sharing by setting up a state-funded cost sharing companion account. Additional information regarding this is noted in step 9.2.

1. Mark Cost Sharing Report Deliverable item complete in ERA.
2. Setup Award Modification Task in accordance with [WI-EP-140](https://researchadmin.asu.edu/procedures/wi-ep-140) to track progress of requested information.
3. Flag email in MS Outlook for appropriate follow-up action until all requested information is received.
4. Once all information is received:
	1. Follow Admin Execution of Adjustments in WI-EP-140 to initiate activation request to update the Cost Sharing Details component in ERA.
	2. Setup system to manage contributed effort.
* For projects with a start date of 7/1/13 or after, the department will contact Financial Services to request a State Companion account. Once the account has been set up, FS will send an email to notifications@asu.edu with the account information.
* **AMT Student** will update by ‘Edit Award’ in ERA Awards Smart Form 2.0 with the state companion account information on the Cost Sharing Tracking Table. A copy of the email should be saved in a Cost Sharing Award SharePoint folder.
* For projects with start dates prior to 7/1/13, to request setup of contributed effort in the ERS, find the Request for Contributed Effort Setup email template in in ACCTG > Award Monitoring and Change > Memos. Replace the blank effort reporting templates with completed copies provided by RAs and submit to effort-q@asu.edu. ERS staff notifies AMT GCO when effort has been entered.
	1. For non-State funding cash commitments, setup a standard cost sharing companion account.
1. Update ERA Deliverables to schedule interim and final cost sharing review(s).
* Setup interim Cost Sharing Report work schedule item(s). Best practices suggest that Cost Sharing Report Work Schedule items be setup at semi-annual intervals usually right after an effort reporting period has closed. Effort Reporting periods usually close in February for Fall Semester, July for Spring Semester, and September for Summer. A more frequent review schedule may need to be setup depending on the sponsor requirements or complexity of cost sharing commitments.
* Setup a final Cost sharing Report work schedule item with a due date of 30 days after the project’s anticipated end date.

**Interim/Final Cost Sharing Review(s) – Tracking Progress toward Meeting Cost Sharing Obligation**

1. Open the ASU Internal Cost Sharing Report (i.e. Cost Sharing tracking Report) for the project saved in the Award SharePoint Cost Sharing folder under the following naming convention, 012345 CS Rec.
2. Within the ASU Internal Cost Sharing Report workbook, copy the last Report to a new tab and label the tab as the report period end date, i.e. 12.12.15. Update the header information for the new report.
3. Within the SharePoint Award Cost Sharing folder, create a sub-folder and name it “CS Documentation.”
4. Refer to the [Documenting Cost Sharing Expenses](#_Hlk313524040) section for procedures on how to document the cost sharing expenses fulfilling these commitments.
5. Update the comments section of the ASU Internal Cost Sharing Report with the following information:
* Summary of current status of cost sharing.
* List of any actions items for RA or AMT GCO.
* Name of SharePoint folder storing cost sharing documentation to support report.
* Print and initial the ASU Internal Cost Sharing Report and place in gold folder.
1. Obtain 2nd review on the ASU Internal Cost Sharing Report. Notify reviewer that documentation is available in SharePoint Award CS Documentation folder.
2. Scan approved ASU Internal Cost Sharing Report into a PDF document.
3. Email a copy of the ASU Internal Cost Sharing Report to the PI and RA. Email should include a synopsis of the current status of cost sharing commitments.
4. Print email to PDF and merge with PDF ASU Internal Cost Sharing Report and save in SharePoint Award Cost Sharing folder.
5. Include cost sharing contributed on sponsor’s financial report, if required.
6. Submit activation request, if required, to make changes to budgets in companion accounts or to update the cost share information in ERA Awards Smart Form 2.0.
7. Update ERA Deliverables item “Cost Share Report” as completed.

**Documenting Cost Sharing Expenses**

**DOCUMENTING CONTRIBUTED EFFORT TRACKED THROUGH THE EFFORT REPORTING SYSTEM (ERS)**

1. For accounts established in Coeus: Open the Sponsored Effort Reporting Dashboard, select Cost Sharing Summary, from the drop-down menu select the status “All,” enter the Award Number. The Award Number is the former Coeus Award Number found in the root of the AWD Award Number in ERA (i.e. Coeus Number 027422-001 is AWD00**027422**). Enter 027422-001 and click “Go” button.
* For effort certified prior to 6/30/2007, work with AMT Assistant Director to obtain a certified effort report. Prior to 6/30/2007, ORSPA used a different effort reporting system to track contributed effort.
* Click [here](#_Hlk313524648) for procedures on documenting contributed effort for hourly employees.
1. Print report to PDF and save in the SharePoint Award CS Documentation Folder with the following naming convention: Certified Effort <MM DD YY> CS with MM DD YY reflecting the date on which the report was printed.
2. Using the data from the Dashboard, enter the Certified Effort amounts into the ASU Internal Cost Sharing Report for the corresponding individual.
3. To calculate the contributed ERE for each individual, enter formulas in the ERE column of the ASU Internal Cost Sharing Report using the ERE rates applicable to the certified effort period. Tuition Remission must also be taken into account when Graduate Research Assistants and Teaching Assistants are contributing effort. ERE and Tuition Remission rates can be found on the Proposal Information and Resources page located at <http://researchadmin.asu.edu/proposal-information-and-resources>.

**DOCUMENTING CONTRIBUTED EFFORT FOR HOURLY AND NON-EXEMPT EMPLOYEES**

Contributed effort for hourly employees is not tracked through the ERS. The following procedures detail how contributed effort for hourly (non-exempt) employees should be documented.

1. Work with RA to identify the non-exempt and hourly employees who should be contributing effort to the project.
2. RA will need to send the GCO a memo on printed departmental letterhead with the following information:
* Account number for the main project account.
* Full Name, ASU Affiliate ID number, and hourly rate for employee.
* Number of hours contributed by employee.
* Time period contributed effort was completed.
* Brief explanation on what the employee did that benefited the project.
* Certifying that the contributed effort for the employee is allowable and was incurred during the project period.
* PI’s signature
1. Enter the contributed effort into the ASU Internal Cost Sharing Report.
2. To calculate the contributed ERE for each individual, enter formulas in the ERE column of the Cost Sharing Report using the ERE rates applicable to the certified effort period. ERE rates can be found on the Proposal Information and Resources page located at <http://researchadmin.asu.edu/proposal-information-and-resources>.
3. Scan memo to PDF and save in the SharePoint Award CS Documentation folder with the following naming convention: Certified <Hourly or Non-Exempt> Effort <MM DD YY> CS with MM DD YY reflecting the date on the memo.

**DOCUMENTING COST SHARING DIRECT-CHARGED TO A COST SHARING COMPANION ACCOUNT**

1. Check the Award in ERA to to see if a cost sharing companion account has been setup for the project. To do so, open the Award in the Grants Awards module and look under the Account section for account names with beginning with “CS”. Not all projects will have a cost sharing companion account setup. Although, if a cost sharing account exists, all the expenses charged to that account are considered cost sharing expenses.
2. Open the companion account’s G210 Web Report for the reporting period, print to PDF and save in the SharePoint Award CS Documentation folder with the following naming convention: <ABC1234> Companion Acct <MM DD YY> CS with ABC1234 reflecting the companion account number and the MM DD YY reflecting the day on which the report was printed.
3. Enter the expenditure data from the G210 Web Report into the ASU Internal Cost Sharing Report.

**DOCUMENTING ASU NON-PERSONNEL COST SHARING EXPENSES USING 611 E-W WEB REPORT**

1. Send an email to RA requesting a certified memo and highlighted 611E-W for non-personnel cost sharing expenses not charged to a cost sharing companion account. Use the “CS Notification w No CS Companion Acct” email template, located in ACCTG > Award Monitoring and Change > Memo, as guidance when preparing email.
2. After memo and 611E-W report are received, scan to PDF and save in the SharePoint Award CS Documentation folder with the following naming convention: 611EW <MM DD YY> CS with the MM DD YY reflecting the date on memo accompanying the 611EW Web Report.
3. Enter the cost sharing expenses reported on the certified memo into the ASU Internal Cost Sharing Report.

**DOCUMENTING TUITION WAIVERS AS COST SHARING**

1. Work with department RA to obtain the name and ASU ID number for each student that received a tuition waiver. You will also need to know which semester the student received the tuition waiver in.
2. Follow the procedure below for any tuition waivers prior to Fall 2007.
	1. Request the residency status and number of credit hours each student took during each semester prior to Fall 07 in which they received a tuition waiver. This request should be made to Catherine Lebihan, Student Support Coordinator.
	2. Review the Per Semester Tuition and Fees tables (link below). <http://catalog.asu.edu/tuitionandfees/>
	3. Based on the semester, credits taken, and residency status, determine the cost of tuition for that semester by using the tuition and fees tables. Only include the tuition amount from the table in your cost sharing documentation. All other fees should be excluded. Note: If the student is a non-resident continuing student from Spring 2005, you will need to use the continuing student section of the Academic Year 2005-2006 table. In order to know if the student is a continuing student contact Catherine Lebihan, Student Support Coordinator.
	4. The cost of the tuition for each student is the amount to be reported as cost sharing.
	5. Save all documentation including your correspondence with student support coordinator regarding residency status, number of credit hours, continuing student verification, and any relevant tuition and fee tables as your backup for the amount being reported as cost sharing.
3. If the tuition waiver is for Fall 2007 or any semester thereafter, contact Student Support Coordinator Catherine Lebihan to obtain PeopleSoft reports for each student.
	1. Review each student report and look for a Graduate College credit to the account in the semester that the RA stated the student received a waiver. All other credits and/or fees are to be ignored. The Graduate College credit amount is the amount to be reported as cost sharing.
	2. Create an excel spreadsheet listing each student and the tuition waiver amount they received each year.
	3. Save all relevant PeopleSoft reports that show credits to student’s accounts as backup to the amount being reported as cost sharing. Be sure to include students name on these reports, by hand if needed. This is important because these reports can be very lengthy and you may only need one of the pages; however, only the first page lists the student’s name.

DOCUMENTING COST SHARING COMMITTED BY SUBRECIPIENTS

Subrecipients, who have committed cost sharing, are required to report cost sharing expenses on the invoices they submit to ASU for payment. The PNT Subawards Team is responsible for ensuring Subrecipients meet their cost sharing obligation. Copies of the Subrecipient’s invoices can be found in the Subawards folder within the SharePoint Award folder.

**DOCUMENTING 3RD PARTY CONTRIBUTIONS AS COST SHARING**

1. Send an email to RA requesting the 3rd Party Cost Sharing Certification Memo(s) for every 3rd Party contributor. Attach 3rd Party Cost Sharing Certification memo to email.
2. Review certified memo and ensure the following information is included:
* Certified memo is on company letterhead with address, phone number and website URL and/or email address.
* Project title and ASU PI are listed to clearly identify the project supported by the contribution.
* Cost Sharing expenses are quantified.
* Certification that Cost Sharing expenses were contributed to the project and the company has the financial documentation to support the expenses, available upon request.
* Memo is signed by an authorizing agent of the company.
1. Scan memo to PDF and save in the SharePoint Award CS Documentation folder with the following naming convention: 3rd Party <MM DD YY> CS with the MM DD YY reflecting the date on memo.
2. Enter 3rd party cost sharing expenses into ASU Internal Cost Sharing Report.

**DOCUMENTING F&A COSTS AS COST SHARING**

1. Review sponsor terms and conditions to confirm there are no restrictions on including F&A as part of cost sharing.
2. Verify waived F&A and F&A on cost sharing expenses were included as part of the cost sharing budget.
3. For awards where steps 1 and 2 are not satisfied, review with AMT AD before proceeding.
4. Calculate waived F&A on award expenses and F&A on cost sharing expenses using F&A worksheet in ASU Internal Cost Sharing Report.
* For F&A on cost sharing expenses, F&A should only be applied using the same rate and exclusions as approved by the sponsor and only if it was included in the proposal cost sharing budget. Otherwise, sponsor approval is required.
* No ASU F&A should be applied to 3rd party contributor costs. When sponsor allows F&A costs as cost sharing, the 3rd party contributor F&A expenses can be used as cost sharing.
1. Input F&A calculation into the Cost Sharing Report.

**USING A SPONSORED PROJECT AS COST SHARING**

1. Review Cost Sharing Sitelet > Documenting Expenses > [How is a Non-Federal Sponsored Project Cost Sharing Documented](http://researchadmin.asu.edu/cost-sharing/document-expenses#non-federal).
2. For projects that meet the above criteria, the RA will submit a letter to the AMT GCO. The AMT GCO should review the letter, award agreement and proposal/scope of work for the sponsored project being used as cost sharing to verify the above listed criteria has been met.
3. The AMT GCO forwards the supporting documentation with the review summary to AMT AD for consideration and approval. AMT AD approval or denial (include reason for denial) is noted within the comments section of the Cost Sharing Report.
4. For approved projects:
	1. Open the G210 Web Report for the report period end date, print to PDF and save in the SharePoint Award CS Documentation folder with the following naming convention: <ABC1234> Companion Acct <MM DD YY> CS with ABC1234 reflecting the account being used as cost sharing and the MM DD YY reflecting the report period end date.
	2. Enter the expenditure data from the G210 Web Report into the Cost sharing Report.