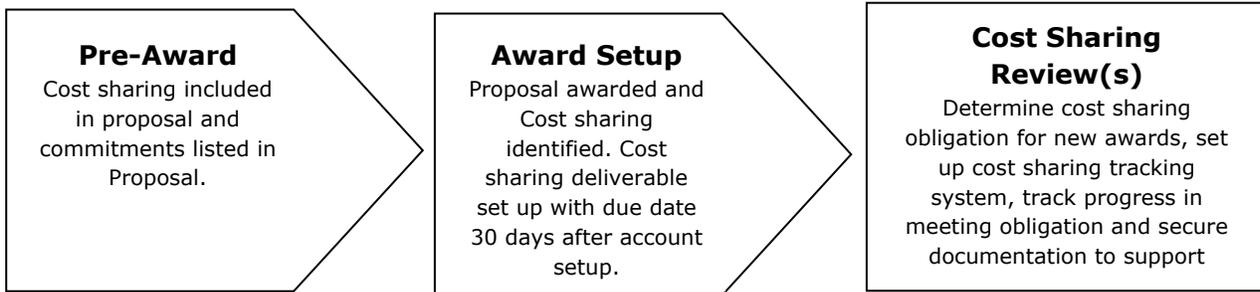# Purpose

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.

Pre-Award	**Award Setup**	**Cost Sharing Review(s)**
Cost sharing included in proposal and commitments listed in Proposal.	Proposal awarded and Cost sharing identified. Cost sharing deliverable set up with due date 30 days after account setup.	Determine cost sharing obligation for new awards, set up cost sharing tracking system, track progress in meeting obligation and secure documentation to support

Tools and Resources

- Cost Sharing sitelet http://researchadmin.asu.edu/cost-sharing

- ERA Access

- Financial and Sponsored Data Warehouse Access

- ACCTG and Internal Forms Folders Access

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Initial Cost Sharing Review

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 for review as soon as possible when equipment is being used as Cost Sharing.

- Third Party Contributions (excluding equipment and real property): Any expenses quantified in the budget but not as costs for the sponsor or ASU.

2. Create a cost sharing folder in the SharePoint Award files using naming convention "Cost Sharing"

3. Save a copy of the ASU Internal Cost Sharing Report located at Shared Documents > General > Financial Report and Invoicing > Internal Forms, in the Cost Sharing folder using naming convention "012345 (last six digits of award number) CS Rec"

4. 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.

5. Work with the department to properly identify the funding sources for cost sharing commitments. If the cost sharing commitment is being modified or was not available in ERA, email the department to request this information.

   Examples of funding sources:

   OKED accounts: (Agency Code = ECR); department local or state accounts (PG#####), restricted foundation accounts other than TRIF, IIA, and RID accounts.

   TRIF Funding: TRIF funding can be used as cost sharing funding source however KE Finance must complete account setup.

   Foundation Account Funding: Revenue transfers from restricted foundation accounts, 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.

6. Set up Cost Sharing Report deliverable in ERA to track progress of requested information.

7. Once all information is received:

7.1. Process an Award Change Request in ERA to update the Cost Share Tracking Table. See WI-EP-140 for instructions.

7.2. For non state-funded contributed effort:

- The department will contact Financial Services to request a cost sharing program (PG) account. Once set up, the department will send ORSPA the account number. Note: A way to identify the PG account is state-funded is Workday will list GOT (GOT-Appropriated Tuition) or GOA (GOA-General Fund Appropriated) as the "Fund" worktag.
- AMT GCO will complete the Award Change Request to update the Cost Share Tracking Table on the award.

7.3. For non-state funding cash commitments:

- AMT GCO will set up a standard (local) cost sharing companion account (during award setup or an via Award Change Request), and
- AMT GCO will update the Cost Share Tracking Table on the award with the companion account (GR) number, as well as the source account information (PG/CC number.) Note: A way to identify the PG account is locally funded is Workday will list IIA or RID in the "Fund" and "Activity" worktags.

7.4. For third party cash commitments:

- AMT GCO will set up a third party cost sharing account (during award setup or an via Award Change Request), and
- AMT GCO will update the Cost Share Tracking Table on the award with the companion account (GR) number.

8. Update ERA Deliverables to schedule interim and final cost sharing review(s).

- Best practices suggest that interim cost sharing deliverables be set up at semi-annual intervals, usually after an After-the-Fact reporting period has closed. See https://researchadmin.asu.edu/after-the-fact-review-report for reporting frequency. A more frequent review schedule may need to be set up depending on the sponsor requirements or complexity of cost sharing commitments.

- Set up a final cost sharing deliverable with a due date of 30 days after the project's anticipated end date (unless final invoice/financial report is due sooner, then adjust accordingly.)

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

1. Open the ASU Internal Cost Sharing Report for the project saved in the Award SharePoint Cost Sharing folder.

2. Within the ASU Internal Cost Sharing Report workbook, copy the last report to a new tab and label the new tab as the report period end date, i.e., 01-31-21. Update the header information for the new report.

3. Within the Cost Sharing folder, create a sub-folder using naming convention "CS Documentation."

4. Refer to the [Documenting Cost Sharing Expenses](#) 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 sign the ASU Internal Cost Sharing Report.

6. Scan approved ASU Internal Cost Sharing Report into a PDF document.

7. 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.

8. Print email to PDF and merge with PDF ASU Internal Cost Sharing Report and save in Award SharePoint Cost Sharing folder.

9. Include cost sharing contributed on sponsor's financial report, if required.

10. Submit an Award Change Request, if required, to make budgets changes to companion accounts or to update the Cost Share Tracking Table in ERA.

11. Update ERA deliverable "Cost Share Report" as completed.

Documenting Cost Sharing Expenses

DOCUMENTING CONTRIBUTED EFFORT TRACKED THROUGH THE EFFORT REPORTING SYSTEM (ERS) APPLICABLE THROUGH 06/30/18

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," and enter the Award Number, which is the former Coeus Award Number found in the root of the Award Number in ERA (i.e., Coeus Number 027422-001 is AWD00**027422**.)

2. 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.

3. Using the data from the Dashboard, enter the Certified Effort amounts into the ASU Internal Cost Sharing Report for the corresponding individual.

4. 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 COST SHARING DIRECT-CHARGED TO A COST SHARING COMPANION ACCOUNT

1. Check the award in ERA to to see if a standard or third party cost sharing companion account has been set up for the project via Grants > Awards > Information > Accounts section for account names with beginning with "CS" or "TPCS." Not all projects will have a cost sharing companion account set up. 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 Budget to Actuals – Grant – Ledger Detail – Repeat By (BTAGLD) report for the reporting period, print to PDF and save in the SharePoint Award CS Documentation folder using naming convention GR##### MMDDYY CS with GR# reflecting the companion account number and MMDDYY reflecting the day on which the report was printed.

3. Enter the expenditure data from the BTAGLD report 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. Contact Student Support Coordinator Catherine Lebihan to obtain PeopleSoft reports for each student.

    2.1. 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.

2.2. Create an excel spreadsheet listing each student and the tuition waiver amount they received each year.

2.3. 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 Award Management Team is responsible for ensuring Subrecipients meet their cost sharing obligation. Copies of the subrecipient's invoices can be found in Workday or the AMT Subawards subfolder within Outlook.

DOCUMENTING THIRD PARTY (NON-CASH) CONTRIBUTIONS AS COST SHARING

1. For Third Party Cost Sharing (TPCS), send an email to RA requesting the Third Party Cost Sharing Certification Memo(s) for every Third Party contributor. Attach Third 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.

3. Scan memo to PDF and save in the SharePoint Award CS Documentation folder with the following naming convention: 3rd Party <MMDDYY> CS with the MMDDYY reflecting the date on memo.

4. Enter TPCS 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.

   - For TPCS certified by memo- No ASU F&A should be calculated; however, when sponsor allows F&A costs as cost sharing, the 3rd party contributor's F&A expenses can be used to meet the cost share commitment.

   - For TPCS cash commitments – charging F&A from TPCS commitments depends on the contribution letter. Budgets should go entirely to direct costs unless the letter included a budget indicating it should be used for F&A. For those without any F&A charged, unrecovered F&A can be calculated and used to meet the cost share commitment, if the award allows it.

   - For another sponsored project used to meet cost share – F&A charged on another sponsored project can be used to meet the cost share commitment; if no F&A was assessed on the other sponsored project, unrecovered F&A can be calculated and used to meet the cost share commitment, if the award allows it.

5. Input F&A calculation into the ASU Internal 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.

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:

   4.1 Open the Budget to Actuals – Grant – Ledger Detail – Repeat By (BTAGLD) 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.

4.2 Enter the expenditure data from the BTAGLD report into the Cost sharing Report. See **DOCUMENTING F&A COSTS AS COST SHARING** above to determine whether F&A can be documented.