

# Cost Sharing Procedures

Revised July 2017

***FSU's cost sharing policy is to commit cost share only to the extent necessary to meet a sponsor's requirements.*** If cost share is voluntary or encouraged but not mandatory, or is in excess of sponsor requirements, approval from the Chair, Dean and Sponsored Research Administration Senior Management is required. Please refer to the [Cost Sharing Policy](#) and the [Proposal Submission Policy](#) for additional information.

"SRA" refers to Sponsored Research Administration, "Pre-Award" refers to Sponsored Research Administration Pre-Award and "Post-Award" refers to Sponsored Research Administration Post-Award.

Please see the chart below for specific requirements for any source of cost share. If the proposed source of cost share is not listed, please discuss with SRA.

## Proposal Stage:

Pre-Award will review the cost share commitment along with the rest of the proposal before submitting to the sponsor. Areas reviewed will include the following.

1. Are sponsor requirements met?
  - a. Is the cost share commitment allowable per applicable cost principles, the solicitation and agency guidance?
  - b. What is the amount or percentage of cost share required?
2. Are internal requirements met?
  - a. [Cost Share Commitment Form](#): The Cost Share Commitment Form must be signed by the Chair and Dean of each department that is obligating cost share. See the form and the chart below for additional details on other documents and approvals to be submitted with the form.
  - b. A detailed cost share budget is required, if not already included in the proposal.
  - c. If voluntary committed cost share is proposed, SRA Senior Management approvals are required.
  - d. Is unintended cost share described in any section of the proposal?
3. Many proposals contain effort commitments that are not supported by sponsor funding and are not budgeted as cost share. In such cases, a [Cost Share Commitment Form](#) will not be required, nor will a cost share budget be established. It is important to note that if the proposal is awarded, named personnel are committed to providing the level of effort proposed unless sponsor policy permits otherwise. All quantified effort must be documented through OMNI's Faculty Assignments, Commitments, and Effort Certification Tracking (FACET) system.

## Advance/Award Stage:

1. The cost share budget will be set up at the same time as the sponsored project budget. Sponsor funds and cost-share funds normally should be spent at the same rate. Therefore, the sponsored project budget will not be activated until all cost share information has been received.
2. When a new award or advance request is received, Pre-Award will discuss the cost share requirements outlined below with the department. Pre-Award will verify that the commitments made at the proposal stage are still valid; if not, a new [Cost Share Commitment Form](#) will be required.
3. If a new chartfield combination is created for cost share, the department will use it on all financial transactions, both payroll and non-payroll transactions, to capture the cost share expenditures.
4. If cost share is provided by multiple sources, Post-Award will determine appropriate budgeting method.

## Award Amendment Stage:

1. When SRA receives additional funds, Pre-Award will confirm the Cost Share Commitments for the new funding increment.
2. Additional sponsor funds will not be added until Pre-Award receives and confirms Cost Share Commitments.

Unfulfilled cost sharing commitments, or lack of documentation, may result in a reduction of costs allowed against the sponsored project, thus necessitating a refund to the agency and a charge to the department not meeting the required cost sharing.

Source of Cost Share	Fund Code	Is a Project Number Required with the Proposal?	Are Other Internal Approvals Besides Chair and Dean Required?	Proposal Stage	Award Stage
E&G	1XX, 2XX	No	No		Post-Award will create a budget line in OMNI: department ID + (1XX/2XX) + Sponsored project number
Auxiliary	3XX, 6XX	No	Yes, with the proposal, from the Budget Office		The department will provide to Pre-Award a Departmental Online Journal Entry form (DOL) for the cash transfer, and Post-Award will create a budget line in OMNI: department ID + 555 + Sponsored project number. Post-Award will process the DOL Form to transfer cash from the source budget to the new cost sharing budget.
Other Sponsored Project including Program Income	510 through 540	Yes	No	The other sponsored project's period of performance must align with the proposed project, the PI must explain how the scopes of both projects are related, and approval from both sponsors (current and proposed) is required	SRA Pre-Award will create a subproject in order to identify cost share expenditures. A Budget Amendment will need to be submitted to reduce the budget of the External Sponsored Project, and a Budget Summary for the new subproject will also be required.
SRAD	550-560	Yes	No		The department will provide to Pre-Award a Departmental Online Journal Entry form (DOL) for the cash transfer, and Post-Award will create a budget line in OMNI: department ID + 555 + Sponsored project number. Post-Award will process the DOL Form to transfer cash from the source budget to the new cost sharing budget.
Tuition Waiver Code 2		N/A	No		There will not be a budget line set up in OMNI, however backup documentation will be requested
Tuition Waiver Code 3		N/A	No		The department will need to provide to Pre-Award a DOL for the cash transfer, and Post-Award will create a budget line in OMNI: department ID + 555 + Sponsored project number

Source of Cost Share	Fund Code	Is a Project Number Required with the Proposal?	Are Other Internal Approvals Besides Chair and Dean Required?	Proposal Stage	Award Stage
FSU Research Foundation (FSURF)		Yes	Yes, with the proposal, from FSURF	The FSURF project's period of performance must align with the proposed project, and the PI must explain how the scopes of both projects are related	The department will request that FSURF issues a check to SRA by means of a Payment Request Form and Post-Award will set up a budget in OMNI: department ID + 555 + Sponsored project number
FSU Foundation (FSUF)		Yes	Yes, with the proposal, from FSUF	The FSUF project's period of performance must align with the proposed project, and the PI must explain how the scopes of both projects are related	The department will request that FSUF issues a check to SRA by means of a Payment Request Form and Post-Award will set up a budget in OMNI: department ID + 555 + Sponsored project number
Third Party		N/A	No	The <a href="#">Third Party Cost-Sharing Commitment Form</a> must be submitted to SRA with the proposal	The department will have to provide the <a href="#">In-Kind/Third Party Contribution Certification Form</a> as required by the award
Contributed Indirect Costs		No	No	Agency approval is required before proposal submission	Post award will manually calculate these costs. Contributed F&A will not post to any of the ledgers or Budgets Overview.
Unrecovered Indirect Costs		No	No, if agency mandates a rate lower than FSU's negotiated rate. Yes, if PI requests a lower F&A rate, OVPR approval is required	Agency approval is required before proposal submission	Post Award will manually calculate these costs. Unrecovered Indirect Costs will not post to any of the ledgers or Budgets Overview.