



AnSRS4u: Cost Share

July 15, 2021

*Sponsored Research Services: Shelly
Grassinger, Dee Hawley, and Kathy Rieck*



Overview

SRS Project Administrators in collaboration with the department are responsible for reporting the cost share associated with a project to ensure that the correct expenses are posted based on the information proposed to the sponsor and the terms of the awarded research project.



What is Cost Share?

Cost Share is the portion of the total costs of a sponsored agreement that is paid primarily by university sources instead of the sponsor.

Committed/Uncommitted Cost Share

- Committed cost-sharing must be documented and identifiable in Texas A&M University's accounting system
 - Other forms of committed cost share could be called mandatory cost share, voluntary committed cost share, or matching cost share.
 - This type of cost share is known to be potentially reportable to the sponsor.
 - Voluntary Uncommitted Cost Share is effort or other direct costs above the agreed upon commitment of the sponsored agreement.
-

3rd Party Cost Share

3rd Party Cost Share should be:

- Documented by obtaining records from the 3rd party that verifies their cost sharing contribution such as a letter on letterhead.
- Prior approval of the sponsor to use the 3rd party cost share must be obtained
- In-kind contributions such as services provided by volunteers or other non-cash contributions must be certified that the amount is comparable to the national fair market value.

Cost Share Categories

Cost share may come in many forms:

- **Salaries/Benefits (effort)**
 - **Equipment purchases dedicated to the completion of work**
 - **Costs proposed and incurred by a sub recipient or other 3rd Party Vendors**
 - **Tuition/Travel/Lab Supplies**
 - **In kind contributions (non-cash contributions from a 3rd party)**
 - **Indirect Costs**
-

In the know...

- Cost sharing represents a binding commitment by the University to a sponsor and, as such, is subject to audit under federal and other sponsor regulations.
 - Any quantifiable cost offered in the proposal becomes a legally binding and accountable commitment of the University upon award
 - Cost sharing must be documented in the same way as other charges
 - Once a cost sharing commitment is made, it is required to measure, track, record (in accordance with applicable regulations and policies), and be prepared to report the commitment if necessary.
 - Unfulfilled cost sharing commitments or lack of documentation may result in a reduction of costs allowed against the sponsored project and a return of funds to the agency.
-

Cost Share Requirements

Cost sharing must:

- **Be confirmed by the provider**
- **Not be from a federal source**
- **Not be used as a match on other federal grants**
- **Be allowable, allocable, and reasonable under Uniform Guidance 2 CFR Part 200**
- **Within the grant period of performance**

Responsibilities of the Proposal Administrator

- Develop the cost sharing plan with the PI and/or department according to the sponsor guidelines.
 - Approved proposal routing packages will commit the approvers to the cost share
 - The approved cost share will carry forward to the project administrator as the firm commitment.
-

Responsibilities of the Project Administrator

- Determine the approved cost sharing commitment has been entered into the project module.
 - Ensure contact has been established with any non-TAMUS providers of cost sharing.
 - Maintain connection with the PI/Department/College to continuously track cost share expenditures throughout the life of the project.
 - Confirm cost share has been met at closeout of project.
 - Cost Share should be made in a timely manner during the awarded budget period. Do not wait until the end of the project to account for cost sharing.
 - Project Administrators are the primary contact for all project related questions.
 - Project Administrators work closely with the Cost Share Specialists.
-

SRS Cost Share Specialist

- Generate letter for distribution to the department outlining the cost share information which includes the account number, total amount required and breakdown of expenses.
 - Establish cost share accounts in FAMIS, depending upon the system member.
 - Enter cost share period of performance into FAMIS using the account setup by the system or department office and verify that the account is linked to the project.
 - Track and enter 3rd party matching commitments into the financial system with backup documentation for compliance.
 - Monitor the progress of the cost share expenditures.
 - Submit any required cost share reports to the sponsor, if it is necessary. (Not all cost share is reportable to the sponsor.)
-

Set Up of Cost Sharing Accounts

- It is important to use the correct classification to identify cost share account for annual research expenditure reports prepared by the University
 - CSOR – Cost Sharing for Organized Research
 - CSIN – Cost Sharing for Instruction
 - CSOS – Cost sharing for Other Sponsored Activities
- Typically the account titles for cost sharing accounts will be named in the standard format by using the letters “CS”-PI Last Name – 02-XXXXXX

1 - FAMIS (tammvs1.tamu.edu)

File Edit Transfer Fonts Options Tools View Window Help

F0013 Please enter desired modifications
051 Support Account Attributes 07/14/21 15:20
FY 2021 CC 02

Screen: Account: 153011 17011 CS- PI PLOTNIK 02-417011 SRS: N

Account Title: CS- PI PLOTNIK 02-417011 Security: _____
Resp Person: 603007800 PLOTNIK, PAMELA T SA Group: _____ Covid: _____
Bot Ln Cntl: N Deflt Cat Cntl: N Deflt Cat Tol Pct: _____
Default Bank: _____ Override: _____ Delg Type: _____ Old Acct: _____
Alt. Banks: _____ Roll BBA To Base: _____
P-Card Bank: _____ SL Function: 15 SA Function: 15 Effort Cat: CSOR_ _____
CC Dept S-Dept Exec Div Coll Mail Cd Stmt
Primary: SEAG_ _____ AA CD GE C4115 Y Sys Member: _____
Secondary: _____ Off Campus: _____
Admin For: _____ Indirect Cost: _____
Center: _____ Base: _____
90 Day Pre: _____ Classing Cd: _____ USAS Cd: _____ Rate: _____
Start Date: 02/01/2018 TAMAF Nbr: _____ Distribution: _____
End Date: 08/31/2022 CS Acct Link: 02 417011 Expense Obj: _____
Long Title: CS- PI PLOTNIK 02-417011 Revenue Obj: _____
NOAA M1801750

*** All fields entered on this screen override fields on the Parent SL ***
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
Hmenu Help EHelp



Sponsored Project Summary (SPS) Report



Sponsored Project Summary - M1700946

Studying Reversible Histone Acylations in Nucleosome Contexts
TAMU - Chemistry

Action: 8-Extension		
Description: No Cost Extension	Prime Sponsor:	CFDA: 93.859
Sponsor: DHHS-NIH-National Institute of General Medical Science	Funding Type: Cost Reimbursable	Action Amount: \$ 0.00
Award #: R01GM121584	Proposal(s): 1603310, 1808499	ABR Rule: 901
Period: 01-Dec-2016 - 30-Nov-2021		

Personnel				
Role	Researcher	Email	Phone	Organization
PI	Wenshe Liu	wliu@chem.tamu.edu	(979) 845-1746	TAMU-Chemistry

Active Account(s)				
Number	Name/ Responsible Person	Start Date	End Date	Budget
02-405501-00000	Nih-Studying Reversible Histone Acy / Wenshe Liu	01-Dec-2018	30-Nov-2021	\$ 0.00
02-405501-00001	Studying Reversible Histone Acylati / Wenshe Liu	01-Dec-2018	30-Nov-2021	\$ 1,077,681.00
02-405501-01001	Supplement - Equipment : Nih - Stud / Wenshe Liu	01-Jul-2018	30-Nov-2021	\$ 186,066.00

Administrative Organization: SAGO Sponsored Research Services			
Negotiator:	Email:	Phone:	
Project Administrator: Dusti Welch	Email: dusti.welch@tamu.edu	Phone: (979) 862-4068	

Compliances			
Item	Additional Data	Authorization Number	Valid Period
Biohazards		IBC2020-012	31-May-2020 - 28-May-2023

Cost Sharing								
Organization	Description	MBR	Account	Direct Cost	Indirect Cost	Total	Start Date	End Date
Chemistry	Equipment	02	2462370550 1	\$ 124,533.00	\$ 0.00	\$ 124,533.00	01-Jul-2018	30-Jun-2019
Chemistry	NIH Salary Cap	02	5100090550 1	\$ 6,386.00	\$ 3,097.00	\$ 9,483.00	01-Sep-2019	30-Nov-2021

Indirect Cost		
Rate (%)	Base Type	Period
48.5%	Modified Total Direct Cost	01-Dec-2016 - 30-Nov-2021

Subrecipients - None

The Maestro SPS report is a summary of the project.

Departmental Responsibilities

- Departmental cost share contacts/processors gather information from their PI's regarding the commitments for their employees.
 - Appropriate processors will enter the cost share expenses into the following internal systems:
 - Aggiebuy
 - Workday/Canopy
 - iPayments
 - TWAPMTS
 - Concur
-



Example: Cost Share Budget

TAMU CIBE PROGRAM Budget by Activity and Form No. 524 Categories
SRS Cost Share Worksheet

Please share with your Payroll Representative

SRS Proposal #:	1806001
Project Dates:	October 1, 2018 - September 30, 2022
Sponsor:	Department of Education
Account #:	Various - see Split budgets
Department/Unit:	Departments within Mays Business School

Cost Share Budget Request

Category			Year 1	Year 2	Year 3	Year 4	TOTAL
A. Sr Personnel							
	Name	Project Role	Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				
			Fringe				
			Insurance				
			Total Fringe				
			Person Months				
			Salary				



Example: Award with Cost Share

GRANT AWARD NOTIFICATION														
1 RECIPIENT NAME Texas A&M University 400 Harvey Mitchell Parkway South Suite 300 College Station, TX 77845 - 4375	2 AWARD INFORMATION PR/AWARD NUMBER [REDACTED] ACTION NUMBER 1 ACTION TYPE New AWARD TYPE Discretionary													
3 PROJECT STAFF RECIPIENT PROJECT DIRECTOR [REDACTED] EDUCATION PROGRAM CONTACT [REDACTED] EDUCATION PAYMENT HOTLINE [REDACTED]	4 PROJECT TITLE [REDACTED]													
5 KEY PERSONNEL <table border="1"><thead><tr><th>NAME</th><th>TITLE</th><th>LEVEL OF EFFORT</th></tr></thead><tbody><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>1 %</td></tr></tbody></table>			NAME	TITLE	LEVEL OF EFFORT	[REDACTED]	[REDACTED]	1 %						
NAME	TITLE	LEVEL OF EFFORT												
[REDACTED]	[REDACTED]	1 %												
6 AWARD PERIODS BUDGET PERIOD 10/01/2018 - 09/30/2019 PERFORMANCE PERIOD 10/01/2018 - 09/30/2022 FUTURE BUDGET PERIODS <table border="1"><thead><tr><th>BUDGET PERIOD</th><th>DATE</th><th>AMOUNT</th></tr></thead><tbody><tr><td>2</td><td>10/01/2019 - 09/30/2020</td><td>\$306,000.00</td></tr><tr><td>3</td><td>10/01/2020 - 09/30/2021</td><td>\$306,000.00</td></tr><tr><td>4</td><td>10/01/2021 - 09/30/2022</td><td>\$306,000.00</td></tr></tbody></table>			BUDGET PERIOD	DATE	AMOUNT	2	10/01/2019 - 09/30/2020	\$306,000.00	3	10/01/2020 - 09/30/2021	\$306,000.00	4	10/01/2021 - 09/30/2022	\$306,000.00
BUDGET PERIOD	DATE	AMOUNT												
2	10/01/2019 - 09/30/2020	\$306,000.00												
3	10/01/2020 - 09/30/2021	\$306,000.00												
4	10/01/2021 - 09/30/2022	\$306,000.00												
7 AUTHORIZED FUNDING <table border="1"><tbody><tr><td>THIS ACTION</td><td>\$306,000.00</td></tr><tr><td>BUDGET PERIOD</td><td>\$306,000.00</td></tr><tr><td>PERFORMANCE PERIOD</td><td>\$306,000.00</td></tr><tr><td>RECIPIENT COST-SHARE</td><td>100.00%</td></tr><tr><td>RECIPIENT NON-FEDERAL AMOUNT</td><td>\$306,000.00</td></tr></tbody></table>			THIS ACTION	\$306,000.00	BUDGET PERIOD	\$306,000.00	PERFORMANCE PERIOD	\$306,000.00	RECIPIENT COST-SHARE	100.00%	RECIPIENT NON-FEDERAL AMOUNT	\$306,000.00		
THIS ACTION	\$306,000.00													
BUDGET PERIOD	\$306,000.00													
PERFORMANCE PERIOD	\$306,000.00													
RECIPIENT COST-SHARE	100.00%													
RECIPIENT NON-FEDERAL AMOUNT	\$306,000.00													
8 ADMINISTRATIVE INFORMATION DUNS/SSN 020271826 REGULATIONS EDGAR AS APPLICABLE 2 CFR AS APPLICABLE														

This form can be found at:
<https://srs.tamu.edu/resources/srs-forms/>



TEXAS A&M
UNIVERSITY

Salary Caps

A legislatively mandated provision limiting the direct salary an individual may receive under an NIH, SAMHSA or AHRQ grants or contracts. The rate limitation limits the amount that may be awarded and charged to the grant. The University may pay an individual's salary amount in excess of the salary cap with non-federal funds.

[Salary Cap Summary \(FY 1990 - Present\) | grants.nih.gov](https://grants.nih.gov)

SALARY CAP CALCULATOR			
Enter information in blue sections.			
1			
2			
3			
4			
5	Enter Name Here	EMPLOYEE NAME	
6	Enter SRS Grant Here	SPONSORED PROJECT/ACCOUNT NO.	
7	Enter Pay Period Here	PAY PERIOD TO CHARGE	
8			
9			
10	\$22,232.32	FTE Monthly Rate (Listed in Workday under Employee Profile)	
11	11	No. of Months to Charge Sponsored Project/Account	
12	25.00%	% Per Month to Charge to Account Per Costing Allocation or PCT (This is the TOTAL WORKING EFFORT.)	
13	\$61,138.88	Full Salary Amount Requested	
14	\$16,441.67	Monthly Salary Cap Restrictions (See Information Below.)	
15	\$45,214.59	Net Charges Allowable on Sponsored Project/Account	
16	\$15,924.29	Amount Required For Non-Sponsored Project Funding (Cost Share)	
17	6.51%	% Required To Be Paid By a Departmental Account (Cost Share)	
18	18.49%	Charging Effort to the Sponsored Project	
19			
20		ANNUALLY	MONTHLY
21			
22	CIADM Salary Cap	\$179,700.00	\$14,975.00
23	(Projects beginning on or before 12/23/2011 can use this amount.)	\$199,700.00	\$16,641.67
24			
25	CPRIT Salary Cap	\$200,000.00	\$16,666.67
26			
27	HRSA/ DHHS / CDC / NIH Salary Cap - (Payroll Charges Incurred During the Award Period)		
28	FY 2019 Awards:		
29	October 1, 2018 - January 5, 2019	\$189,600.00	\$15,800.00
30	January 6, 2019- January 4, 2020	\$192,300.00	\$16,025.00
31	January 5, 2020- January 2, 2021	\$197,300.00	\$16,441.67
32	January 3, 2021- Current	\$199,300.00	\$16,608.33

Example: Cost Sharing via Workday

16 items

Start Date	End Date	Costing Allocation Level	Position Restrictions	Position	Costing Company	Costing (As of Start Date)	Distribution Percent
						Costing (inactive)	
					Texas A&M University	TAMUS Cost Center: 02-510444-19943 (CHEM) (03550) [REDACTED] 02-419943 (inactive)	30.91%
07/01/2020	07/31/2020	Worker Position		[REDACTED]	Texas A&M University	TAMUS Cost Center: 02-510444-14601 (CHEM) (03550) [REDACTED] 02-414601 (inactive)	30.91%
					Texas A&M University	TAMUS Cost Center: 02-414601-00001 (CHEM) (03550) Development of High Resolution Mobi (inactive)	69.09%

- Now that you have filled out your salary cap calculator, you are ready to enter/submit your workday costing allocation using those percentages.
- If you are cost sharing payroll that is not salary cap, you will utilize the budget provided to know how much is needed.



Example: Non-payroll

If you are cost sharing non-payroll, you will utilize the budget provided to know how much is needed.

	Invoice Number	Supplier Invoice Number(s)	Supplier	PO Number	Invoice Status	Created Date/Time	Due Date	Discount Date	Discount Amount	Submitted Date	Invoice Source	Invoice Type	Pay Status	Total Amount
...	108374007	39856	BROADPHARM	AB0625796	Complete	6/11/2021 11:49:48 AM	7/9/2021	-	0.00 USD	6/16/2021 11:20:59 AM	Digital Mailroom Import	PO Invoice	Paid	981.00



Collaboration between SRS and the Department

In the event the cost share commitment has deviated from the proposed or awarded amount contact your project administrator and they will assist with appropriately addressing this discrepancy.



End of project

- **Ensure that cost share is met**
 - Work with the Department/College if any corrections to the cost share is necessary
- Prepare and submit any required cost share reports



TEXAS A&M
UNIVERSITY®

Closeout of Cost Share Acct

The SRS Cost Share Specialist and/or Project Administrator will be in communication with the departments/College when the cost share account is ready to be closed.



Why is Cost Share Important?

Cost Share is the portion of the total costs of a sponsored agreement that is paid primarily by university sources instead of the sponsor.



Questions