

# **SDSU RESEARCH FOUNDATION COST SHARING POLICY AND PROCEDURES**

## **PURPOSE**

The purpose of these guidelines is to provide direction in accumulating and reporting cost sharing on all grants and contracts.

**DEFINITION:** When federal statute or agency regulations require that the University share in the cost of sponsored research projects, the University contribution is referred to as “cost sharing.” In general, cost sharing and matching represents that portion of project or program costs not borne by the sponsor (generally the federal government). Cost sharing can be voluntary or mandatory (that is, required by means of a statute or law), and can take the form of either cash contributions or in-kind contributions.

Cash Contributions represent the recipient's (that is, SDSU, the Campanile Foundation, or SDSU Research Foundation) cash outlay, including the money contributed to the recipient by non-Federal third parties.

In-kind Contributions represent the value of all noncash contributions, including services and property, provided by the recipient and/or non-Federal third parties.

## **POLICY:**

It is the policy of the Foundation and the University to only offer cost sharing in a proposal when it is a requirement of the request for proposal or the program announcement. There are several reasons for this. First, if University resources are committed to a project unnecessarily, then they are not available for instances when cost sharing is required. Second, cost sharing can have the effect of eroding an institution's Facilities and Administrative cost rate. Third, all cost sharing, even voluntary, must be tracked and accounted for in the Foundation's accounting records and leaves the Foundation and University open for audit concerns if not addressed properly. Fourth, it is time consuming and expensive to document cost sharing. Finally, certain faculty members who have many awards could become over committed, resulting in an inability to substantiate the promised levels of effort.

The sponsoring agency's program guidelines typically indicate whether or not cost sharing is mandatory for a specific proposal submission. The Foundation's Sponsored Research Development Office insures that the proposal budget reflects the proper level of cost sharing required. Since documenting cost sharing is a time consuming process, efforts are made not to offer either voluntary cost sharing, or mandatory cost sharing which is difficult or impossible to document. Whether it is mandated or voluntary, budgeted cost sharing must be documented in the post award phase of a project by the Principal Investigator. The Sponsored Research Administrator works with the PI to ensure all cost sharing is adequately documented and source documents are provided. The Sponsored Research Administrator summarizes the actual cost sharing received on an Excel worksheet, and maintains the worksheet and the source documentation in the award file.

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### **Acceptable Cost sharing Items:**

Cost sharing or matching may consist of the following cost elements used to further project objectives:

1. Salaries of SDSU faculty or staff who are paid by the University, and who devote a percentage of their compensated time to a sponsored project, without receiving reimbursement from the sponsor.
2. Fringe benefit costs associated with contributed effort as described in item 1.
3. Indirect/Facilities and Administrative (F&A) costs foregone, where the Foundation requests less than the federally approved negotiated rate, and where the sponsor does not prohibit the use of indirect/F&A foregone as cost sharing.
4. Rent foregone by the Foundation when a sponsor project occupies Foundation owned or rented space, and when there is less than full recovery of indirect/F&A costs.
5. Other direct costs, such as supplies, equipment, or travel that are paid for from non-federal funding sources.
6. Project costs financed by cash contributions by the recipient, or by cash donated to the recipient by third parties.
7. Project costs represented by services and property donated by third parties (non-Federal public agencies and institutions, private organizations, and individuals).

### **All matching contributions, both cash and in-kind, must adhere to the following criteria as required by 2 CFR Part 215:**

1. Are verifiable from the recipient's records.
2. Are not included as contributions for any other federally assisted project or programs.
3. Are necessary and reasonable for proper and efficient completion of the project or program objectives;
4. Are allowable under the applicable cost principles (2 CFR Part 220), or other sponsor regulations if the sponsor is non federal);
5. Are not paid by the Federal Government under another award, except where authorized by federal statute to be used for cost sharing or matching.
6. Are provided for in the approved budget when required by the sponsoring agency.
7. Conform to other provisions of 2 CFR Part 220.

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## **PROCEDURES:**

### **Pre-award Processes:**

The Development Specialist reviews the program guide to determine if cost sharing is required and if so, at what level. If a proposal is submitted which contains cost sharing and it is not a requirement of the award, the Development Specialist will inform the P.I. of the Foundation policy and work with the P.I. to remove any unnecessary match. All voluntary cost sharing or amounts above the required limits set by the sponsor must have the approval of the department chair and/or the dean of the college prior to submission of the proposal.

- All cost sharing must be specified in the budget and budget narrative sections of the award and have the approval of the department chair and college dean.
- All cost sharing must be disclosed on the routing form and a detailed breakdown of the source and nature of the match clearly indicated. If release time is offered, the name of the faculty member and the percentage of released effort must be indicated.
- The Facilities and Administrative (F&A) costs associated with the in-kind resources are considered an allowable in-kind cost-share if approved by the sponsor. F&A on the in-kind should be specifically identified in the proposal budget. The rate used in the requested budget can be applied to the in-kind budget.
- If the F&A rate has been negotiated by the Foundation and is lower than that of the rate allowed for that program, the difference between the lower rate and the allowed rate (F&A costs foregone) can be shown as a cost share.
- If the PI has a grant and wants to show its resources as a cost share, the Development Specialist ensures that: 1) it is not federally funded, and 2) it has not been cost shared on another project. Also, the Development Specialist will inform the PI that once this resource is shown, it cannot be used as a cost share on another project.
- The Development Specialist will verify with the PI that any equipment match indicated will be purchased within the term dates of the project.
- The Development Specialist will send the PI a copy of the cost sharing policies and procedures with their award announcement and inform them of the need to ensure that any proposed match is documented in accordance with these guidelines.
- The Development Specialist will work with the P.I. on the appropriate wording to use to show other resources available to the project as part of the proposal to ensure that a show or resources is not misconstrued as a cost-share commitment.

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## Post-award Processes

### Cost sharing Valuation Methods:

1. **Recipient In-kind Contributions:** Values for recipient in-kind contributions must be in accordance with applicable cost principles (generally 2 CFR Part 220). Grantee institutions are only allowed to offer goods and services as cost sharing when they are able to verify the value from their records. This can only be accomplished by virtue of the institution paying an individual or buying something, and then offering a portion of those purchased goods or services to the Federal government. At SDSU, a faculty member who is released from some part of his/her teaching load could devote that released time to a federal project (if corresponding reimbursed time is not realized from the federal project), and this compensated time could be used as cost sharing.

2 CFR Part 215 contains language that details the manner in which grantee institutions must document their activity by way of personnel activity (effort reporting). OMB Memorandum M-01-06, "Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs," states the following:

... Voluntary uncommitted cost sharing effort is defined, for the purpose of this memorandum, as university faculty (including senior researchers) effort that is over and above that which is committed and budgeted for in a sponsored agreement...

... The reporting burdens on universities and their faculty associated with detailed recording of voluntary uncommitted cost sharing may be providing a disincentive for the universities to contribute additional time to the research effort...

... Furthermore, such faculty effort is excluded from the effort reporting requirement in 2 CFR Part 220, Section J.10. This treatment is consistent with the guidance in section J.10.c., "In the use of any methods for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected...."

Accordingly, since the resulting Effort Reporting Certifications would contain some level of uncompensated time, offering volunteer faculty time is unallowable under 2 CRF Part 215 for purposes of cost sharing.

2. **Third Party In-kind Contributions** 2 CFR Part 215 is the primary source for determining the allowability of cost sharing. 2 CFR Part 215 provides definitions and guidelines for the computation of cost sharing and matching. The attachment clearly allows for the use of volunteer services as cost sharing, but only when such services are provided by non-federal third parties. (**NOTE:** There is no provision within this circular that allows the recipient

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institution to claim volunteer time as cost sharing. Grantee institutions are only allowed to offer goods and services as cost sharing when they are able to verify the value from their records. This can only be accomplished by virtue of the institution paying an individual or buying something, and then offering a portion of those purchased goods or services to the Federal government).

The budget, budget narrative, and workscope must all be carefully reviewed to determine if any cost sharing was offered. The SR Administrator is required to work with the Principal Investigator to document any costs offered in the proposal as matching or cost sharing, regardless as to whether or not it was required by the sponsoring agency.

### **Specific procedures for recipients establishing the value of in-kind contributions from third parties are as follows:**

1. Volunteer services by professional, technical, consultants, and other skilled and unskilled labor, which are furnished, can be counted as cost sharing or matching if the service is an integral part of an approved program.
  - a) Rates for volunteers should be consistent with those paid in the recipient's organization. When that is not possible, rates should be consistent with those paid for similar work in the labor market;
  - b) When an employer other than the recipient furnishes the services of an employee, those services are valued at the employee's regular rate of pay;
2. Value of donated expendable personal property shall not exceed the market value of the property at the time of the donation;
3. Value of donated non expendable property may be shown by either of the following methods:
  - a) The total value of the donated property can be claimed as cost sharing if the purpose of the award is to assist the recipient in the acquisition of equipment, buildings, or land;
  - b) In the absence of specific federal approval, only the depreciated or use charge of equipment, buildings, or land can be used if the purpose of the award is to just support the activities that require the use of equipment, land, or buildings.
4. The value of donated land and buildings may not exceed its fair market value at the time of donation, as established by an independent appraiser;
5. The value of donated space shall not exceed the fair rental value of comparable space in the same locality.
6. The recipient's supporting records for in kind contributions from non-Federal third parties are as follows:

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- a) volunteer services must be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees;
- b) the basis for determining the valuation for personal services, material, equipment, land, and buildings must be documented.

### **PROCEDURAL STEPS TO FOLLOW FOR DOCUMENTATION OF COST SHARING:**

#### ***1. Determine if award has a Cost Sharing obligation***

**Review Award:** Upon receipt of every award, review the routing form prepared by the Development Specialist, the award document and proposal to determine the amount and type of cost sharing which is required. This may also include the budget narrative and any miscellaneous notes from the Development Specialist. Questions regarding the required cost share items listed on the budget should be addressed with the Development Specialist.

#### ***2. Validate the Cost Sharing obligation***

**Set-Up File:** Bookmark and highlight the sections of the award document and proposal where cost sharing is identified such as the budget, budget narrative, letters of support -

**Notify the Project Director, Department Chair and Dean:** Forward a memorandum to the Principal Investigator that identifies the required cost share items. The department chair and dean should be copied on the memo. (O:/Policies&Procedures/Cost Sharing/Cost Sharing Notice to PI.doc). Attach a copy of the budget and the Cost Sharing Policies and Procedures document (O:/Policies&Procedures/Cost Sharing/Cost Sharing Overview for PI's). A copy should be placed in the cost sharing tab of the Nolijweb file.

The memo should be signed and returned by the P.I. and/or the department chair or dean as applicable, to ensure that he/she has knowledge of the commitments and agrees to the documentation requirements. A copy of the signed memo should be scanned and retained under the cost sharing tab of the Nolijweb file to ensure follow-up.

**Enter the Amount in Banner:** Input the direct cost dollar amount and the indirect cost dollar amount of the cost sharing obligation for the award on the Banner Fund Request (BFR) form to establish the commitment in Banner. As cost are documented, the SR Administrator enters the amount of direct and indirect costs documented in the FWFNDO form in Banner. A report will be run on a monthly basis to track the percentage of the total commitment that has been documented. Administrators will report any anticipated problems meeting the match on their Mid-Month reports. Reports will be reviewed by Management to determine if follow-up action is required.

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**3. Documenting Various Types of Cost Sharing:** *Please note that the timing for cost sharing documentation is based on the type of cost sharing and sponsor requirements. For example, monthly expenditures paid by SDSU accounts, C-ledgers, or 9-ledgers should be documented as the expense occurs. The source documents for this type of cost sharing are more easily obtained at the time of the transaction. Terms of an award may require a cost sharing report be submitted to the sponsor along with each monthly invoice. Sponsors may also require a report on “cost sharing met to date” to be included with financial reports submitted on a monthly, quarterly or annual basis. The National Science Foundation requires annual certification of cost share commitments in excess of \$500,000. The certification is to be signed by the institution’s authorizing official. For SDSU Research Foundation, the Director of Sponsored Research Administration is the appropriate signature on the certification.*

- **Faculty Effort:** When - a new award for cost sharing obligations, check cost sharing budget for any faculty salaries. Verify with the faculty member if the salary is release time or compensated effort from a Foundation funding source. Forward an effort report notification and the required attachments as indicated on the memo, to the Effort Reporting Administrator. - (O:/Policies&Procedures/Cost Sharing/Cost Sharing Memo for Effort Reporting.doc). A copy of this notification must be scanned and retained under the cost sharing tab of the Nolijweb file. (*NOTE: If changes are made in the amount of effort cost shared or the individual whose effort is being cost shared, a new/revised memo should be sent to the Effort Reporting Administrator - and a copy scanned and retained in the Nolijweb file.*) The notification form will initiate an effort report that is sent to the PI at the end of each semester and at the end of winter and spring break, and the summer academic period. The PI reviews the effort report, and if correct signs it and return it to the Foundation. If his/her time has deviated from that indicated on the report, the faculty member makes corrections and a revised effort report is prepared. The signed effort report is then used as supporting documentation for the required cost sharing. 2 CRF Part 220 prohibits documentation of faculty time as contributed time unless it was actually *paid* from an alternative funding source. Additional documentation in the form of an assigned time report, academic transaction form or letter of certification from the Department or College will be required to show that source of funding for any faculty effort documented as cost sharing.

### Preparing the Documentation

1. Retrieve a copy of the signed faculty effort report(s) for the time period being documented from the Effort Reporting Administrator.
2. Request a copy of the Faculty Grant/Contract Workload form, Academic Transaction Form, or an Assigned Time/Release Time Report from the University. If neither of these documents is available, send a memo of certification to be signed by the Faculty member involved, the Project Director and the Dean of the College.
3. Complete the Documentation of Faculty Effort spreadsheet to determine the dollar value of the percent of effort contributed. (O:/Policies&Procedures/Cost Sharing/Sample Faculty Salary.xls)
4. Input the dollar amount from the spreadsheet into the “Cost Sharing Report” (O:/Policies&Procedures/Cost Sharing/Sample Cost Sharing Report.xls) and attach

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the faculty effort report, additional University documentation and the Faculty Salary spreadsheet as backup documentation.

5. Create a TIF file or scan documentation and retain under the Cost Sharing tab of the Nolijweb file.
- **Other Effort:** “SDSU Staff Effort” is an example of other effort contributed. If an SDSU employee is being paid 100% FTE from University funds during the academic year but is released 50% time to work on a sponsored program, the 50% release time can be documented as cost sharing.

### Preparing the Documentation

1. The notification memo sent to the PI during the award setup should identify all staff effort that is part of the cost sharing commitment.
  2. Follow up by communicating with the Project Director, Project Staff and University Personnel to obtain a copy of the payment document or an academic transaction form (University appointment form), which shows the source of funding.
  3. Complete the Documentation of Other Effort spreadsheet to determine the dollar value of the percent of effort contributed. (O:/Policies&Procedures/Cost Sharing/Sample Other Salary.xls)
  4. Input the dollar amount from the spreadsheet into the “Cost Sharing Report” (O:/Policies&Procedures/Cost Sharing/Sample Cost Sharing Report.xls) and attach the University documentation and Other Salary spreadsheet as backup documentation.
  5. Create a TIF file or scan documentation and retain under the Cost Sharing tab of the Nolijweb file.
- **Travel, Equipment, Supplies, Phone/Communication and Duplicating:** Documenting these types of cost shared expenditures can be very labor intensive and requires frequent communication with the Project Director or designated Project Staff person to obtain documentation in a timely manner. Examples of these types of costs include monthly costs such as telephone or duplication or travel expenditures paid by University funds, 9-ledger funds, 2-ledger funds or C-ledgers funds. It is critical to obtain the documentation for these types of expenditures as they occur or on a frequent basis because the source documents are more easily obtained at the time the expense occurs.

### Preparing the Documentation

1. The notification memo sent to the PI during the award setup should identify these expenses as part of the cost sharing commitment.
2. When documenting these types of costs a copy of the payment document (copy of the check request, purchase order, travel claim and SDSU budget report or budget report from a 9 ledger, 2-ledger or C-ledger showing the expense was charged) must be obtained to document the funding source.
3. The Project Tracking spreadsheet (O:/Policies&Procedures/Cost Sharing/Sample Project Tracking form.xls) can be sent to the Project Director or designated Project Staff person as a hard copy or an Excel file to assist them in documenting cost shared

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- items as the expenses occur. The form identifies the budget categories, Banner account codes and total cost sharing obligation for each line item. The Project completes the form, attaches backup documentation and returns the completed form and backup to the Sponsored Research Administrator.
4. When documentation is received from the Project, the Sponsored Research Administrator should review it to ensure that the items identified are allowable costs (see **Acceptable Cost Sharing Items**) and that the dollar value has been calculated correctly.
  5. The Tracking Spreadsheet (O:/Policies&Procedures/Cost Sharing/Sample Tracking and Report Spreadsheet) can be used by the Sponsored Research Administrator to compile the documentation submitted by the Project on a monthly basis and report it on a monthly and cumulative basis. The Sponsored Research Administrator inputs the dollar amounts by month into the spreadsheet and changes the formulas in the report period and cumulative columns according to the time period to be reported.
- **Space Rent: Examples** this type of expense include Foundation space (only if the project is not awarded at the full indirect/F&A rate) and Third party contributed space/facilities.

### Preparing the Documentation

1. The notification memo sent to the PI during the award setup should identify these expenses as part of the cost sharing commitment.
2. **Foundation Space:** For example, if the Fair Market Value (FMV) or Commercial Value of the space being used by the project is \$1.15 per square foot and the Foundation charges \$0.75 per square foot, the difference (\$0.40 per square foot) can be documented for cost sharing. (NOTE: This can be *done only if the project is not awarded at the full indirect/F&A rate.*)
  - Obtain a copy of the Assignment of Research Facilities form for the project that identifies the space, price per square foot, rent being charged and FOAP charged.
  - Communicate with Foundation Facilities to determine the FMV of the space.
  - Calculate the amount that will be cost shared by preparing an Excel spreadsheet.
  - Enter the amount calculated into the “Cost Sharing Report” document and attached to the Excel spreadsheet and additional documentation for back up.
  - Create a TIF file or scan documentation and retain under the Cost Sharing tab of the Nolibweb file.
3. **Third Party Space:** If the project is housed in a non-Foundation owned building and space rent is paid for by another institution we could document this expense as cost sharing.
  - The Sponsored Research Administrator must communicate with the Project Director, designated Project Staff person and/or the Third Party agency representative to determine the Fair Market Value of the property and the actual cost being contributed.
  - Obtain a certified memo or copy of the payment record from the Third Party to document this source as cost sharing.

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- Enter the amount calculated into the “Cost Sharing Report” document and attached documentation for back up.
  - Create a TIF file or scan documentation and retain under the Cost Sharing tab of the Nolijweb file.
- **Subrecipient Cost Sharing:** If a subrecipient included cost sharing in their proposal budget they are required to provide documentation. Cost sharing is often clearly defined in the subrecipient budget but can also be included in the scope of work, budget justification or letters of support included with the proposal. If the Foundation is required to document cost sharing on monthly invoices, quarterly reports, etc. the subrecipient should be required to submit documentation at specified dates so the Foundation is able to meet it’s obligation to the sponsor.

### Preparing the Documentation

1. It is most appropriate to identify the subrecipient’s cost sharing requirements when preparing the subcontract/subaward agreement. The -agreement should include the dollar amount and items to be cost shared and the sponsor requirements passed down from the prime award such as documenting the cost sharing and retaining the records.
2. The Sponsored Research Administrator can also include terms in the payment section of the - agreement that requires the subrecipient submit cost sharing documentation when it submits invoices to the Foundation.
3. The Sponsored Research Administrator may also need to send a letter to the subrecipient to request cost sharing documentation. (O:/Policies&Procedures/Cost Sharing/Cost Sharing Req to Subcontractor.doc)
4. When documentation is received, the Sponsored Research Administrator should review it to ensure that the items identified are allowable costs (see **Acceptable Cost Sharing Items**) and that the dollar value has been calculated correctly.

Input the dollar amount submitted by the subcontractor into the “Cost Sharing Report” and attach the Subrecipients’s Cost Sharing Report as backup documentation.

6. Create a TIF file or scan documentation and retain under the Cost Sharing tab of the Nolijweb file.
- **Indirect/F&A Foregone:** *The approved budget must have requested F&A foregone to be a part of the cost sharing requirement to be able to use this method for cost sharing of funds. If F&A foregone was not included in the approved budget, prior written approval from the sponsor must be obtained before this type of cost can be documented as cost sharing.* For example, if an award has an 38% MTDC F&A rate, the remaining 14% F&A (52% - 38%) can be documented as “F&A foregone” if it was included in the approved budget at the time of proposal submission or prior written sponsor approval has been obtained.

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### Preparing the Documentation

1. Complete the Documentation of Foregone Indirect/F&A spreadsheet to determine the dollar value of the percent of effort contributed. (O:/Policies&Procedures/Cost Sharing/Sample Indirect Foregone.xls)
2. Input the dollar amount from the spreadsheet into the “Cost Sharing Report” (O:/Policies&Procedures/Cost Sharing/Sample Cost Sharing Report.xls) and attach the foregone indirect/F&A spreadsheet and backup as documentation.

- **Volunteer Services**

**Volunteers Working on Foundation Projects:** Project Directors are instructed to contact Foundation Human Resources if volunteers are working under their direction. The Project Director and Volunteer complete a “Volunteer Information Form” which identifies the project and describes the services volunteer will be providing. The volunteer will record all hours worked on a “Volunteer Time Record Sheet”. The Time Record Sheet is signed by both the volunteer and the Project Director and returned to the HR Office at the end of the volunteer’s appointment or, in the case of long-term volunteers, on a quarterly basis. Foundation HR calculates the dollar value of the services provided by volunteers by using the minimum wage rate, regardless of the level at which the volunteer works, for the purpose of workers compensation coverage. Copies of these forms can be obtained from Foundation HR and used as cost sharing documentation of the number of hours worked for volunteer workers.

### Preparing the Documentation:

1. Obtain copies of the Volunteer Information form and the Volunteer Time Record Sheets from Foundation Human Resources.
2. The Sponsored Research Administrator calculates the actual value of the services performed by using the Foundation’s salary schedule to select an appropriate employee classification for the duties described on the Volunteer Information Form.
3. If the Foundation salary schedule does not have a classification that fits the services provided, the Administrator should contact Foundation HR to determine the rate paid for similar work in the local labor market.
4. Paid fringe benefits may be included in the calculation.
5. Input the amount calculated into the “Cost Sharing Report” (O:/Policies&Procedures/Cost Sharing/Sample Cost Sharing Report.xls) and attach the documentation from Foundation HR and the spreadsheet showing the calculation as documentation.
6. Create a TIF file or scan documentation and retain under the Cost Sharing tab of the Nolijweb file.

**Third Party Services:** When an employer other than the Foundation furnishes services, they are valued at the employee’s regular rate of pay. (See O:/Policies&Procedures/Cost Sharing/Sample Ltr for Consultant Svcs.doc)

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### Preparing the Documentation

1. The notification memo sent to the PI during the award setup should identify these services as part of the cost sharing commitment.
2. The Sponsored Research Administrator should communicate with the Project Director or designated Project Staff person to request a certified memo or copy of the payment record from the Third Party to document this source as cost sharing.
3. Enter the amount indicated on the documentation received from the Third Party into the “Cost Sharing Report” document and attached documentation for back up.
4. Create a TIF file or scan documentation and retain under the Cost Sharing tab of the Nolijweb file.

***Additional Resources:** Administrators should always review individual sponsor guidelines for agency specific cost sharing policies. - Please see your manager with any questions regarding documentation or anticipated problems meeting the required obligation.*

(s/b O: Drive reference)

Updated: 3/19/07