

# *Committing to the Challenge of Cost Share Tracking and Reporting*

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# Learning Objectives



- Gain an understanding of how cost share should be identified and managed at the pre-award stage
- Gain an understanding of how cost share should be documented, tracked and managed at the post-award stage
- Impact of cost share on the institution

# *Broad Definitions*

Cost share is the portion of the program or project costs that are not borne by the funding agency. It includes all contributions, cash and in-kind, that the recipient makes to an award.

The costs must conform to the allowable, allocable, reasonable and necessary provisions of OMB circulars A 21, A-110 and A-133.

## *Common Detailed Definitions*

**Matching and Cost Sharing** – In practice, matching and cost sharing are treated similarly except that the matching amount is based on a percentage of either the Federal funding or total approved budget, adjusted as necessary based on actual allowable costs, and cost sharing is a negotiated amount that may or may not be adjusted after the fact.

# *Common Detailed Definitions*

- **In-Kind Contributions** are defined under federal guidelines as "contributions other than cash." While they usually add real value to a project, they do not require an actual cash outlay.

Some examples of in-kind contributions are

- Equipment use without any charge,
- Waived F&A costs not charged to the sponsor,
- third-party contributions, and donated labor, materials, and services.

# *Common Detailed Definitions*

- **Third-Party Cost Sharing** – Occurs when an outside organization submits a letter of support that clearly documents its commitment to contributions that is included in the proposal. The only requirement is that the value can be documented for audit.

Some examples of third-party cost sharing are;

- Equipment use charges,
- donated labor, services, materials, equipment, space,
- Waived F&A cost of a third party, such as an institution collaborating on the grant.

# *Common Detailed Definitions*

- **Mandatory** – Sponsor-driven cost sharing. It is cost share that is required by the sponsor as a condition of obtaining an award. It must be included in the proposal or a proposal will not be considered for funding by the sponsor.
- **Voluntary** – Investigator-driven cost sharing. It is cost share that is offered (documented and quantified in the proposal) by the University even though the sponsor does not require it.

# *Common Detailed Definitions*

- **Committed** – Mandatory or voluntary cost sharing, quantified and pledged in the proposal budget, budget justification, mentioned in the technical section or stated in award documents. Must be tracked by University, but may not need to be reported to sponsor
- **Uncommitted** – Voluntary cost sharing not required by sponsor and not offered by the University. This does not need to be tracked or reported to the sponsor.



# Pros



- Allows sponsor to fund more projects/programs.
- Enables the University to compete for funding from sponsors who require or expect cost sharing.
- Can demonstrate the University's commitment to research and outreach.
- Establishes more of a partnership between the sponsor and the institution.

# Cons



- Takes away funds that could be used for instruction and other activities.
- There is administrative burden of carefully recording, tracking and reporting the cost share.
- It doesn't always increase the competitiveness of our proposal.
- Cost sharing can reduce the University's facilities and administrative rate because these expenses are included in the base calculation during F&A rate development. Not only do we subsidize the project itself but we fail to recover all of the operation costs.
- If cost sharing commitments aren't met, funding may have to be returned to the sponsor.

Cost share Recording and Tracking at

The University of Wisconsin - Madison

# Key Concepts

- ❖ Comply with the university's cost sharing policy
- ❖ Minimize voluntary cost share commitments
- ❖ Develop a clear plan for meeting all cost sharing requirements
- ❖ **Document! Document! Document!**

# Roles and Responsibility

## Principle Investigator/designee

- Clearly identify cost sharing in the proposal budget
- Identify funding sources for cost share contributions
- Obtain documentation from third parties
- Assure that committed cost sharing is provided and documented
- Obtain prior approval for changes to cost sharing commitments, when required by the sponsor

# Roles and Responsibility

## Department & College/Division Research Administrators

- Review and approve cost sharing in proposal budgets
- Verify funding sources are adequate to support proposed cost sharing contributions
- Ensure documentation complies with university guidelines and sponsor policies
- Monitor internal systems and financial reports to ensure cost sharing commitments are being met

# Roles and Responsibility

## **Sponsored Projects preaward and post award office**

- Review proposed cost sharing commitment information to ensure consistency with award terms and conditions
- Enter cost sharing terms into the grants system
- Process cost share and commitment update forms
- Coordinate with campus to verify cost share commitments are met
- Report the fulfillment of cost sharing commitments to the sponsor.

# Cost Share: Life Cycle

Proposal

- Commitments are offered



# Cost Share: Proposal

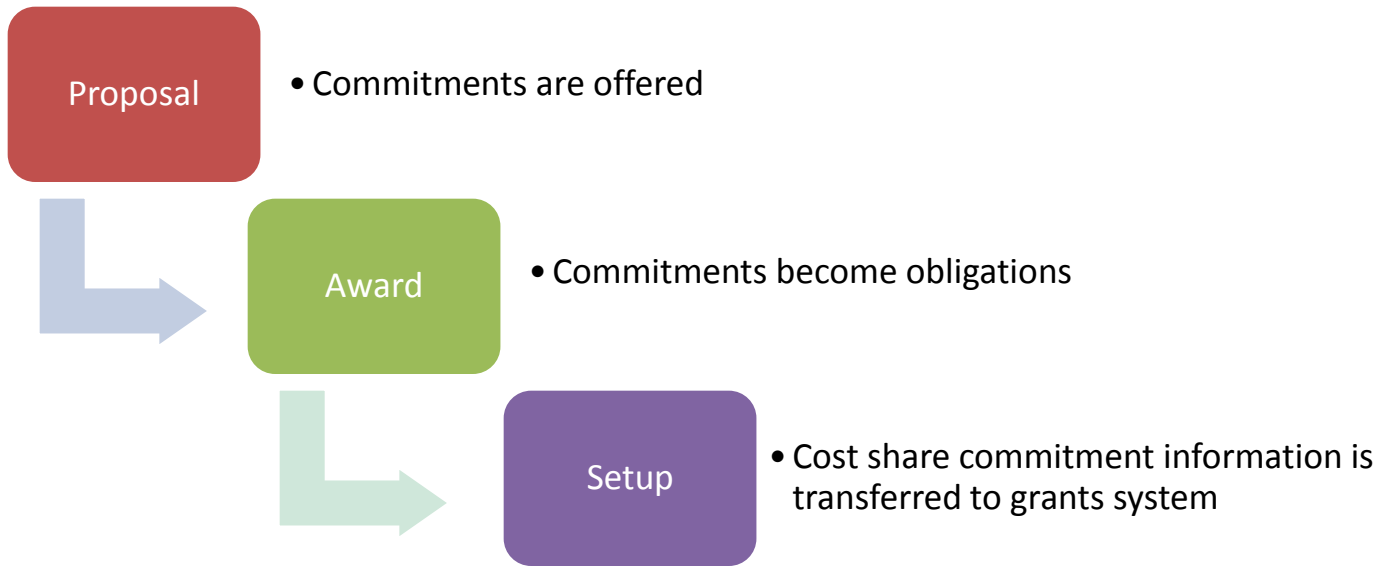
All effort commitments are entered into proposal system:

▼ Effort Commitment								
Name	Effort Repts Mt	Project Role	Start Date	End Date	Sponsor %	Cost Shared %	Total %	
SWEET,MARK A	Y	PI	08/01/2009	08/31/2010	37	12	49	
JACOBS,MELANIE R	Y	CO-INVESTIGATO	09/01/2009	05/31/2010	22		22	
JACOBS,MELANIE R	Y	CO-INVESTIGATO	06/01/2010	08/31/2010	33		33	
CRANDALL,AARON SP	Y	CO-INVESTIGATO	08/01/2009	08/31/2010	14	6	20	

Non-Salary cost sharing responsibility and source funding information entered:

▼ Cost Share								
Name	Start Date	End Date	From Project ID	From Fund Code	From Department	Cost Shared %	Cost Share Type	
SWEET,MARK A	08/01/2009	08/31/2010		101	012800	12	Vol	
CRANDALL,AARON SP	08/01/2009	08/31/2009	PRJ13CY	233	012800	6	Vol	

# Cost Share: Life Cycle



# Cost Share: Setup

Cost share terms are entered into grants system:

Detail		Find   View 1	First	1-4 of 4	Last
*Terms & Conditions:	CSPAY				
Description:	Cost Share Payroll				
Explanation:	Voluntary Cost Share				
*Terms & Conditions:	CSNSF				
Description:	Cost Share NSF				
Explanation:	Institutional Cost Share Requirement				
*Terms & Conditions:	CSNPY				
Description:	Cost Share Non-Payroll				
Explanation:	Voluntary Cost Share, Equipment \$10,000				
*Terms & Conditions:	CS3P				
Description:	Cost Share Third Party				
Explanation:	XYZ Company contributing 4 test at \$50.00 per test				

# Cost Share: Setup

Financials Personnel Funding Actions **Requirements** Edits Cost Share Schedule Cost Share Expenditures Associated Docs WISPER

## Terms and Conditions Applicable to this Award

Select terms are shown below to aid award management, but are not all inclusive.

Refer directly to the agreement for the complete set of terms.

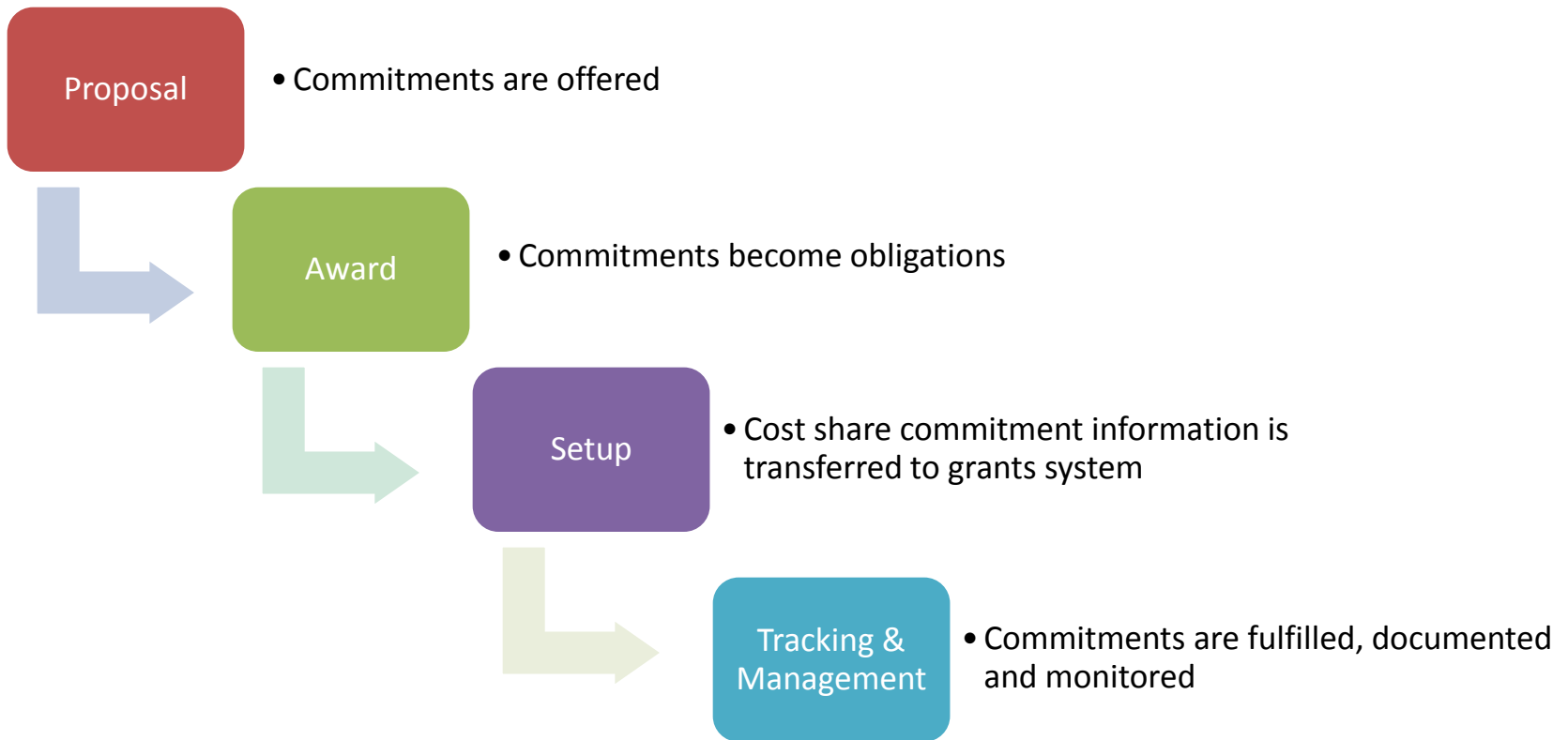
Term or Condition	Explanation or Additional Details
Cost Share Third Party	
Cost Share Non-Payroll	
Cost Share Payroll	
Equipment Title with UW	See #7 of Research Agreement.

Financials Personnel Funding Actions Requirements Edits **Cost Share Schedule** Cost Share Expenditures Associated Docs WISPER

Period: Inception thru APR - 2013

Name	Employee ID	Start Date	End Date	C/S %	Source Project	Source Fund	Source Dept	C/S Type	Distrib Status
Pan,	00496	8/29/2011	1/31/2012	3%		101		Mandatory	Distributed
Pan,	00496	9/1/2010	5/22/2011	3%		101		Mandatory	Distributed
Pan,	00496	1/1/2010	5/31/2010	3%		101		Mandatory	Distributed
Run	00558	7/1/2011	8/31/2011	5%		101		Mandatory	Distributed
Run	00558	9/1/2011	1/31/2012	5%		167		Mandatory	Distributed
Run	00558	1/1/2010	6/30/2011	5%		167		Mandatory	Distributed

# Cost Share: Life Cycle



# Cost Share: Tracking & Management

## Certify My Effort



Certification Payroll Report



Effort Card PDF Version

Covered Individual: JOHN Q PUBLIC - 01234567  
 Title: RESEARCHER  
 Department: A193551 MSN/ENGR/ENGR EXPER STA/HLTH SYS'S  
 Email: JQPUBLIC@WISC.EDU

Location: Madison  
 Appointment: 99887766  
 Effort Coordinator: JANE DOE  
 Certification Period: 07/01/2006 to 12/31/2006

View Period:

Projects [-]	Commitment	Payroll	Cost Share	Computed Effort	Certified Effort
<b>Sponsored</b>					
133-13: <i>Project #1 Example</i> <i>PI: JAMES J JOHNSON</i>	0.00%	0.00%	0.00%	0.00%	\$ <input type="text" value="0"/> %
133-13: <i>Project #2 Example</i> <i>PI: JAMES J JOHNSON</i>	0.00%	10.00%	15.00%	25.00%	\$ <input type="text" value="25"/> %
<b>Sponsored Total:</b>	<b>0.00%</b>	<b>10.00%</b>	<b>15.00%</b>	<b>25.00%</b>	<b>25%</b>
<b>Non Sponsored</b>					
UWMSN-OTHER All Non-Sponsored Effort ()	0.00%	90.00%	-15.00%	75.00%	\$ <input type="text" value="75"/> %
<b>Non Sponsored Total:</b>	<b>0.00%</b>	<b>90.00%</b>	<b>-15.00%</b>	<b>75.00%</b>	<b>75%</b>
<b>Grand Total:</b>	<b>0.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100%</b>

# Cost Share: Tracking & Management

Form is submitted with cost share information:

Cost Share and Commitment Updates

Project ID:  (Ex. PRJXXXX)

**Reason for Update:**  
(if you have supporting documentation, please attach to e-mail)

Non-Payroll Cost Share Expense (Select type and check one of the following radio buttons)

Type:

Non-Payroll Expense (WISDM Documentation is required)

Third Party (Official Statement from Third Party is required)

Unfunded F&A (Provide your calculations)

Payroll Cost Share Expense (Please complete the table below)

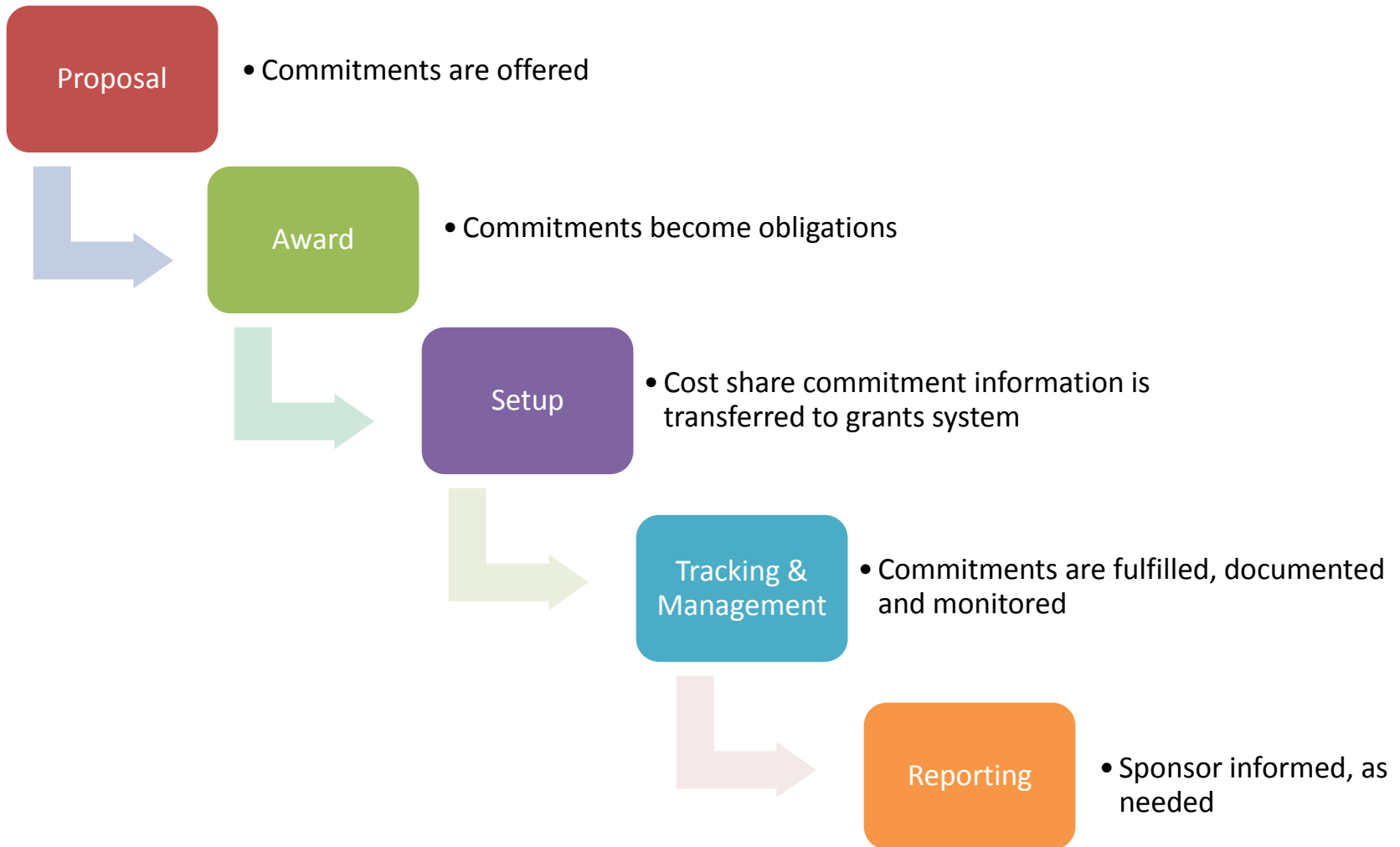
Commitment Update (Please complete the table below)

# Cost Share: Tracking & Management

General	Invoicing	Reporting	History	Attachments	Cost Sharing											
<b>CS Terms &amp; Conditions</b>																
Term	Description	Explanation														
CS3P	Cost Share Third Party															
CSNPY	Cost Share Non-Payroll															
CSPAY	Cost Share Payroll															
<b>Payroll</b>																
Fund To	EMPLID	Name	Basis	CS Begin Dt	CS End Dt	CS %	CS Type	Fund From	Dept From	Project From	Gross Pay	Actual CS (CPY + CPR)	Expected CS	Actual - Expected		
133	0028	James	C	01/01/10	01/31/10	7.33	M	101			\$13,597.85	\$996.72	\$996.72	\$0.00		
133	0028	James	C	04/01/10	05/31/10	7.33	M	101			\$27,195.68	\$1,993.44	\$1,993.44	\$0.00		
133	0028	James	C	09/01/10	12/31/10	6.20	M	101			\$56,545.48	\$3,505.82	\$3,505.82	\$0.00		
133	0028	James	C	01/01/11	05/22/11	4.00	M	101			\$70,681.83	\$2,544.55	\$2,827.27	(\$282.72)		
133	0028	James	C	08/29/11	12/28/11	6.65	M	101			\$60,888.88	\$4,049.11	\$4,049.11	\$0.00		
133	0028	James	C	12/29/11	01/27/12	1.63	M	101			\$15,944.45	\$259.90	\$259.89	\$0.01		
<b>Non-Payroll</b>																
Interface ID	Activity	Transaction Type	Source Acct	Source Fund	Source Dept	Source Project	Source Activity	Target Account	Target Fund	Journal ID	Line #	Trans Date	CS Type	Descr	Amount	Acctg Date
377	01	TP							133		0		M	BYU Rprtd, ITD-NOV 2011	\$12,540.29	12/12/11
378	01	TP							133		0		M	SLU Rprtd, ITD-June 2011	\$16,875.00	12/12/11
106781	01	TP							133		0		M	SLU Final CS Report	\$5,820.00	11/30/11
106781	01	TP							133		0		M	BYU Final CS Report	\$1,700.72	12/31/11
106782	01	UF						3930	133		0		M	Unallowed FA	(\$2,940.98)	01/31/12
<b>Total: \$33,995.03</b>																



# Cost Share: Life Cycle

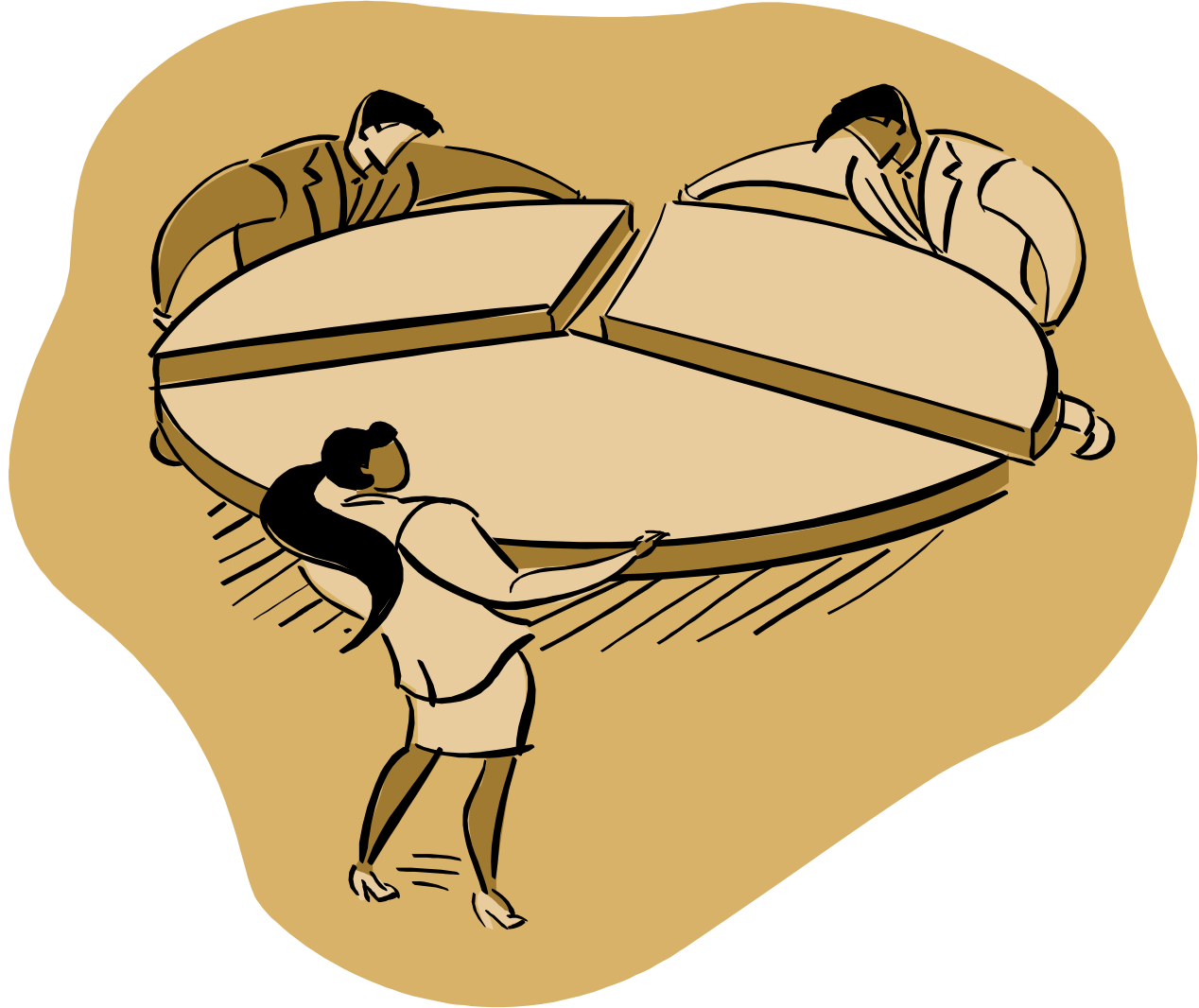


# Cost Share: Reporting

<a href="#">Financials</a> <a href="#">Personnel</a> <a href="#">Funding Actions</a> <a href="#">Requirements</a> <a href="#">Edits</a> <a href="#">Cost Share Schedule</a> <a href="#">Cost Share Expenditures</a>		
	Inception through AUG - 2010	Inception through AUG - 2010
<b>Salaries</b>		
-- Par	<a href="#">1,083.43</a>	<a href="#">1,083.43</a>
-- Run	<a href="#">4,377.32</a>	<a href="#">4,377.32</a>
<b>Total Salaries</b>	<a href="#">5,460.75</a>	<a href="#">5,460.75</a>
<b>Fringe Benefits</b>		
-- Par	<a href="#">417.12</a>	<a href="#">417.12</a>
-- Run	<a href="#">1,691.63</a>	<a href="#">1,691.63</a>
<b>Total Fringe Benefits</b>	<a href="#">2,108.75</a>	<a href="#">2,108.75</a>
<b>Non-Payroll Costs</b>	<a href="#">0.00</a>	<a href="#">0.00</a>
<b>F&amp;A</b>	<a href="#">3,671.21</a>	<a href="#">3,671.21</a>
<b>Sub-Total UW Cost Share Expenditures</b>	<a href="#">11,240.71</a>	<a href="#">11,240.71</a>
<b>Third Party Expenditures</b>	<a href="#">0.00</a>	<a href="#">0.00</a>
<b>Unfunded F&amp;A</b>	<a href="#">0.00</a>	<a href="#">0.00</a>
<b>Total Cost Share Expenditures</b>	<a href="#">11,240.71</a>	<a href="#">11,240.71</a>

Cost share Recording and Tracking at

The University of Minnesota



# Cost Share Budget

The cost share details are identified in the Proposal Routing Form as below:

20. Matching and Cost Sharing:



Cost sharing, matching or in-kind is optional See chart below for dept contributions

Fund	DeptID	Program	Acct	CF1	CF2	Bud Ref	EmplID	Amount
1750	11025	20078	700101	UMF0002560		CS	2110653	1,515
1750	11025	20078	710101	UMF0002560		CS	2110653	529
1802	11025	21367	700101	AES0025057		CS	1260097	1,050
1802	11025	21367	710101	AES0025057		CS	1260097	367
1802	11025	21367	700101	AES0025075		CS	3874427	712
1802	11025	21367	710101	AES0025075		CS	3874427	252

# Award set up

Budget Amounts for Period							
General	Project Detail	General Ledger Detail		Commitment Control Detail	Grants Detail	<input type="button" value="FEE"/>	
<u>Justification</u>	<u>Fund Code</u>	<u>DeptID</u>	<u>Program Code</u>	<u>Activity</u>	<u>Analysis Type</u>	<u>Account</u>	<u>Amount</u>
<a href="#">Justification</a>	3002	11025		1	BUD	700200	78,735.00
<a href="#">Justification</a>	3002	11025		1	BUD	700300	31,075.00
<a href="#">Justification</a>	3002	11025		1	BUD	710200	28,345.00
<a href="#">Justification</a>	3002	11025		1	BUD	710300	25,189.00
<a href="#">Justification</a>	3002	11025		1	BUD	700300	22,000.00
<a href="#">Justification</a>	1750	11025	20078	1	CBU	700100	21,867.00
<a href="#">Justification</a>	1750	11025	20078	1	CBU	700100	21,867.00
<a href="#">Justification</a>	3002	11025		1	BUD	710300	15,400.00
<a href="#">Justification</a>	3002	11025		1	BUD	810500	12,298.00
<a href="#">Justification</a>	1780	11028	21314	1	CBU	700300	10,380.00
<a href="#">Justification</a>	3002	11025		1	BUD	700310	10,358.00
<a href="#">Justification</a>	1750	11025	20078	1	CBU	710100	7,281.00
<a href="#">Justification</a>	1750	11025	20078	1	CBU	710100	7,281.00

# Detail Cost Share Report

Detail Account	Cost Share:	Cost Share:		Cost Share:		
		03/01/2013 -		Inception Through 03/20/2013		
		03/20/2013				
	▲▼ G Budget Amount	▲▼ H Pre- Enc & Enc	▲▼ I Expenses	▲▼ J Pre- Enc & Enc	▲▼ K Expenses	▲▼ L=G-J-K Available Balance
<u>168100 Capital Assets - Fin Bdg Only</u>	2,800.00	0.00	0.00	0.00	0.00	2,800.00
<u>700100 Salaries-Faculty-Fin Bdg Only</u>	21,867.00	-815.92	407.96	2,855.72	22,905.54	-3,894.26
<u>700200 Salaries-Prof&amp;Adm-Fin Bdg Only</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>700300 Salaries-Grd/Pr w/Tuitn-FinBdg</u>	10,380.00	0.00	0.00	0.00	0.00	10,380.00
<u>700310 Salaries-Grd/Pr No Tuitn-FinBdg</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>710100 Fringe - Faculty-Fin Bdg Only</u>	7,281.00	-284.75	142.37	998.65	8,017.28	-1,732.91
<u>710200 Fringe - P&amp;A-Fin Bdg Only</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>710300 Fringe-Grad/Pr w/Tuitn-FinBdg</u>	7,253.00	0.00	0.00	0.00	0.00	7,253.00
<u>710310 Fringe-Grad/Pr No Tuitn-FinBdg</u>	0.00	0.00	0.00	0.00	0.00	0.00
<u>720100 Gen Oper Supplies-FinBdg Only</u>	2,909.00	0.00	0.00	0.00	0.00	2,909.00
<u>720300 Gen Oper Services-Fin Bdg Only</u>	1,600.00	0.00	0.00	0.00	0.00	1,600.00
<u>750100 Non-Capital Equip-Fin Bdg Only</u>	2,450.00	0.00	0.00	0.00	0.00	2,450.00
<u>770200 ST Rents &amp; Leases-Fin Bdg Only</u>	4,134.00	0.00	0.00	0.00	0.00	4,134.00
Direct Cost Total	\$60,674.00	-\$1,100.67	\$550.33	\$3,852.37	\$30,922.80	\$25,898.83
<u>810500 F&amp;A Costs-Fin Bdg Only</u>	0.00	0.00	97.13	0.00	5,457.89	-5,457.89
F&A Total	\$0.00	\$0.00	\$97.13	\$0.00	\$5,457.89	-\$5,457.89
Project Total	\$60,674.00	-\$1,100.67	\$647.46	\$3,852.37	\$36,380.69	\$20,440.94

# Detail Sponsored Project Report

Detail Account	Sponsored: 03/01/2013 - 03/20/2013		Sponsored: Inception Through 03/20/2013			
	A Budget Amount	B Pre- Enc & Enc	C Expenses	D Pre- Enc & Enc	E Expenses	F=A-D-E Available Balance
<u>168100 Capital Assets - Fin Bdg Only</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	0.00
<u>700100 Salaries-Faculty-Fin Bdg Only</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	<u>0.00</u>
<u>700200 Salaries-Prof&amp;Adm-Fin Bdg Only</u>	78,735.00	-4,000.00	<u>2,000.00</u>	14,000.00	44,000.00	<u>20,735.00</u>
<u>700300 Salaries-Grd/Pr w/Tuitn-FinBdg</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	<u>0.00</u>
<u>700310 Salaries-Grd/Pr No Tuitn-FinBdg</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	<u>0.00</u>
<u>710100 Fringe - Faculty-Fin Bdg Only</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	<u>0.00</u>
<u>710200 Fringe - P&amp;A-Fin Bdg Only</u>	28,345.00	-881.60	<u>440.80</u>	3,085.60	8,876.00	<u>16,383.40</u>
<u>710300 Fringe-Grad/Pr w/Tuitn-FinBdg</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	<u>0.00</u>
<u>710310 Fringe-Grad/Pr No Tuitn-FinBdg</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	<u>0.00</u>
<u>720100 Gen Oper Supplies-FinBdg Only</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	0.00
<u>720300 Gen Oper Services-Fin Bdg Only</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	0.00
<u>750100 Non-Capital Equip-Fin Bdg Only</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	0.00
<u>770200 ST Rents &amp; Leases-Fin Bdg Only</u>	0.00	0.00	<u>0.00</u>	0.00	0.00	0.00
Direct Cost Total	\$107,080.00	-\$4,881.60	\$2,440.80	\$17,085.60	\$52,876.00	\$37,118.40
<u>310500 F&amp;A Costs-Fin Bdg Only</u>	18,900.00	0.00	<u>430.80</u>	9,567.42	9,332.58	0.00
F&A Total	\$18,900.00	\$0.00	\$430.80	\$9,567.42	\$9,332.58	\$0.00
Project Total	\$125,980.00	-\$4,881.60	\$2,871.60	\$26,653.02	\$62,208.58	\$37,118.40



# Monitoring Cost share



Prompt Path: Acctg Date → Exclude Encumbered Facilities and Admin (F&A) → Award

## Sponsored Award Overview

Report Run Date: Friday, 1/11/2013

Award: CON000000014444 - [Redacted]

Data as of Friday, 01/11/2013 03:38 AM

Accounting Date Through: 01/11/2013

Encumbered Facilities and Admin: Excluded

Award Sponsor: T [Redacted]

Award Start Date: 09/01/2008

Award End Date: 08/31/2014

Award Time Elapsed: 73%

Award %Left: -4%

F&A: RSRCH NSF 51%

**Cost Share (Actuals):** \$4,411,962.79

Program Income (Actuals): \$0.00

TIP Income (Actuals): \$0.00

Invoiced Amount ITD: \$11,834,284.53







Open AR Amount ITD: \$72,816.54

01/01/2013 - 01/11/2013

INCEPTION THROUGH 01/11/2013

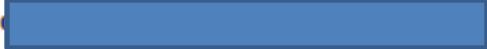




# Effort Statement

Accounts [-]	Payroll	Cost Share	Computed Effort	Certified Effort	Certify Checkboxes
<b>Sponsored</b>					
00006612 	0.00%	1.00%	1.00%	\$ <input type="text" value="1"/> %	<input checked="" type="checkbox"/>
00010927 	0.00%	0.00%	0.00%	\$ <input type="text" value="0"/> %	<input checked="" type="checkbox"/>
00020311 	0.00%	1.00%	1.00%	\$ <input type="text" value="1"/> %	<input checked="" type="checkbox"/>
<b>Sponsored Total:</b>	<b>0.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2%</b>	
<b>Non Sponsored</b>					
1000-11025-20000  	49.92%	0.00%	49.92%	\$ <input type="text" value="50"/> %	
1802-11025-21367 	50.08%	-2.00%	48.08%	\$ <input type="text" value="48"/> %	
<b>Non Sponsored Total:</b>	<b>100.00%</b>	<b>-2.00%</b>	<b>98.00%</b>	<b>98%</b>	<input checked="" type="checkbox"/>
<b>Grand Total:</b>	<b>100.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100%</b>	

## FEDERAL FINANCIAL REPORT

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted <b>US Department of Agriculture (USDA)</b>		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 		Page 1	of 1	pages
3. Recipient Organization (Name and complete address including Zip code) <b>Suite 450, SPONSORED FINANCIAL RPT, MINNEAPOLIS, MN 55455-2003</b>						
4a. DUNS Number 	4b. EIN 	5. Recipient Account Number or Identifying Number <b>CON000000001158</b>		6. Final Report <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Project/Grant Period From: (Month, Day, Year) <b>1/1/2011</b>		To: (Month, Day, Year) <b>8/23/2012</b>		9. Reporting Period End Date (Month, Day, Year) <b>08/23/2012</b>		
10. Transactions					Cumulative	
(Use lines a-c for single or multiple grant reporting)						
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>						
a. Cash Receipts					0.00	
b. Cash Disbursements					0.00	
c. Cash on Hand (line a minus b)					0.00	
(Use lines d-q for single grant reporting)						
<b>Federal Expenditures and Unobligated Balance:</b>						
d. Total Federal funds authorized					45,000.00	
e. Federal share of expenditures					21,931.39	
f. Federal share of unliquidated obligations					0.00	
g. Total Federal share (sum of lines e and f)					21,931.39	
h. Unobligated balance of Federal funds (line d minus g)					23,068.61	
<b>Recipient Share:</b>						
i. Total recipient share required					32,275.00	
j. Recipient share of expenditures					32,275.00	
k. Recipient share of unliquidated obligations					0.00	
l. Total recipient share (sum of lines j and k)					32,275.00	
m. Remaining recipient share to be provided (line l minus i)					0.00	
<b>Program Income:</b>						
n. Total Federal program income earned					0.00	
o. Program income expended in accordance with the deduction alternative					0.00	
p. Program income expended in accordance with the addition alternative					0.00	
q. Unexpended program income (line n minus line o or line p)					0.00	
11. Indirect Expense						
a. Type of Rate (Place "X" in appropriate box)						
<input type="checkbox"/> Provisional <input checked="" type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed						
b. Rate: 0% c. Base: 0.00 d. Total Amount: 0.00 e. Federal Share: 0.00						
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:						

# Cost share Reporting

- Reportable cost share is included in the final invoice or report. Copy of the Third-Party or In Kind letter that clearly states that they supplied xxxxxx is attached to the report or invoice.
- If cost sharing obligations cannot be met, the PI needs to determine the next course of action with the sponsor.

## **Potential outcomes:**

- sponsor will waive the remaining obligation;
- the sponsor will reduce funding;
- the sponsor will revoke all future funding for the project.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
Office of Inspector General

# WHEN GOOD MONEY GOES BAD

*True Stories of Grant Fraud at EPA*

[www.epa.gov/oig](http://www.epa.gov/oig)



# Audit

## **EPA Grant Fraud Case Study:**

- University Agrees to Pay \$2.5 Million to Settle False Claims Allegations
  - Amounts appropriated for cost sharing were not representative of the amounts actually paid by the university

## **NASA OIG investigation:**

- University proposes to fund additional years of the agreement at no cost to NASA (\$1.4 million value)
  - University failed to comply with cost-sharing provisions of a cooperative agreement with NASA

# Audit

## NSF OIG audits:

- Boston U (3/31/11): BU does not have adequate internal controls to ensure that cost share is properly identified, recorded, reported and monitored
- Ohio State U (3/31/11): Inadequate Controls for Meeting Cost Share Commitments-not adequately monitored
- N Carolina Central U (3/25/11): Inadequate Internal Controls over NSF Grant Compliance Requirements for Cost Share and Conflict of Interest
- U of Nevada Reno (1/14/10): Cost Share Effort Not Reflected on Report

# Audit

## **Trends in Data:** (Partial summary from compilation by Florida International University)

- Inadequate internal controls to ensure cost share is properly identified, recorded, reported and monitored
- Inadequate procedures to monitor cost sharing expenditures of subawardees
- Inadequate supporting documentation for cost sharing
- Cost sharing contributions based on estimated and not actual costs
- Cost sharing in proposal narrative doesn't match proposal budget



# *Future?*

- **Cost sharing eliminated – Not likely**
  - HHS OIG Work Plan FY13
    - NIH – Cost Sharing Claimed by Universities
      - “We will determine how universities are meeting cost-sharing requirements.”
- **System Changes/Improvements – Find new ways to use the tools we already have.**

# *Discussion/Questions*

