



## NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY

SEC. V.

### COST SHARING PROCEDURES

#### ❖ Pre Award

1. Upon receipt of a Notice of Intent that includes Cost Sharing, the Director of Budget Services will provide the Project Investigator/Project Director (PI/PD) with the Cost Share form and instructions.
2. Completed Cost Share forms, along with the budget and justification will be forwarded to the Director of Budget Services (DBS) for review and approval.
3. The DBS will upload the forms to RAMSeS.
4. All proposals that include cost sharing will be entered monthly by the OSP into the Proposal Cost Sharing file.
5. Each month OFC will review the proposals in the Proposal Cost Sharing file.

#### ❖ Post Award

1. Upon receipt of an award that contains Cost Share/Matching, OSP will verify whether the cost share amount is the same as originally proposed. If there is no change, OSP will forward the original cost share form to the PI/PD for the confirmation and signature of all appropriate personnel.
2. If the cost share amount has changed, OSP will request a new cost share form.
3. OSP will review, approve and upload the form in RAMSeS.
4. OSP will update the Cost Share Awards file for any awards received during the month that include cost share.

#### ❖ Documenting Actual Cost Share

1. OFC will review the Award Cost Share file and update ecrt® for In-kind Labor cost share.

2. PI/PDs are required to document actual cost sharing provided two times a year (after the Fall and Spring Semester effort certifications are completed) and at the end of the award.
3. OFC will complete the In Kind Labor information on the Actual Cost Share Matching Certification Form.
4. The PI/PD will complete other information as required, provide supporting documentation and return the form to OFC.
5. Unresolved differences between the PI/PD confirmation, follow up, and cost sharing not be met will be resolved among the Director of Financial Compliance, PI/PD, Department Head and Dean.
6. If it is determined that the cost share will not be met, OSP will be notified of the situation and may need to follow up with the funding agency.

#### **COST SHARING APPENDICES AND FORMS**

1. Cost Share Guidance (Appendix A)
2. University Cost Sharing Form - To be completed by the PI/PD at the proposal stage and as needed (Appendix B).
3. Actual Cost Sharing/Matching Certification Form - To be distributed by OFC (Appendix C).
4. Final Cost Sharing/Matching Certification Form – To be distributed by OFC (Appendix D).

## APPENDIX A - COST SHARE GUIDANCE

### ❖ Allowable Cost Sharing/Matching

1. Cost Share/Matching must be a requirement of the solicitation to be included in a proposal. This became effective 12/26/14 with the implementation of Uniform Guidance
2. Must be allowable and allocable costs (as defined under old A-21 now Uniform Guidance).
3. Must be documented in our records (Labor Cost Share certified in cert).
4. Cannot be costs that are included in our F & A proposal such as floor space in research labs and facilities (considered double counting).
5. Unrecovered overhead or waived overhead requires specific agency approval.

### ❖ How Not to Be Short

1. For labor cost sharing/matching use a fringe benefit rate of 24% because expenditures are charged and reported at actual. The 36 % rate is for budgeting purposes only to ensure sufficient funds have been allocated in the budget.
2. Read the solicitation and make sure that any proposed cost share is applicable and allowable.
3. Be careful about including Labor Cost Share in Year 1 for technicians to run the equipment and train others to use it. These types of costs probably should not be included in the first year of the proposal because of the time that it may take to renovate space, order equipment and have it installed.
4. When obtaining quotes for equipment, verify if possible whether warranties will be included in the purchase price or if an extended warranty will be free. This will help to determine if payment of the warranty with university funds can be included as cost share
5. Only equipment purchased during the award period of performance is allowable as cost sharing.
6. The costs of renovating space for the equipment can be included if we will have invoices and payments to support the renovation.
7. Supplies would not be an allowable cost share item for a MRI award.

### ❖ Certification of Cost Share

The PI must provide a final certification of the cost share. If the cost share amount for the project is not met, the agency will reduce the award by that amount and the PI and Dean will be responsible for providing that amount of funding for the project.

**APPENDIX B – UNIVERSITY COST SHARING INSTRUCTIONS AND FORM**

1. Review the Cost Share Guidance document attached (Appendix A)
2. Complete all applicable sections of the University Cost Sharing form.
3. Indicate whether this is a New or Revised form.
4. Verify current annual salary for all individuals
5. For 9 month faculty list only periods in the academic year. List each period separately.
6. For cost share fringe benefits use a rate of 24% not the 36% used in the proposal for agency funding. (Refer to Appendix A)
7. Unrecovered indirect costs included as cost share need to be detailed in the budget submitted to the agency and approved by the agency.
8. Waived overhead should be listed under external costs. Under name list the funding agency. Waived overhead can only be used to satisfy cost sharing if listed in the agency's Request for Proposal guidelines.
9. Obtain necessary signatures and forward to the Director of Budget Services.

**APPENDIX B  
NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY  
DIVISION OF RESEARCH AND ECONOMIC DEVELOPMENT  
UNIVERSITY COST SHARING FORM**

New  
Revised

Agency: \_\_\_\_\_  
 Department: \_\_\_\_\_  
 Title of Proposal: \_\_\_\_\_  
 Proposal No.: \_\_\_\_\_  
 School/College: COE  
 Banner Award Fund: \_\_\_\_\_

**In-Kind Labor Cost Sharing**

Time and Effort Reports must be certified for each employee listed for the period for which labor is cost-shared.  
**Note: Nine(9) month faculty should only list periods for the academic year. List each period separately.**

University Employee	Annual Contract Salary	Appt. Period (months)	% of Time	Banner Fund	Cost Share Period (mm/dd/yy - mm/dd/yy)	Salary	Fringe	Overhead	Total
	-		-				-	-	-
	-		-				-	-	-
	-		-				-	-	-
<b>Total</b>									

**Cash Matching**

Department/Division	Item(s)	Fund Number	\$ Amount	Overhead	Total
<b>Total</b>					

**External Cost Sharing/Waived/Third Party/Unrecovered**

Name	\$ Amount	Total
	-	-
	-	-
<b>Total</b>		

Total Project Cost Share	Total
<b>Total</b>	-

**Appropriate University Proposal Approval**

PI/PD \_\_\_\_\_ Date \_\_\_\_\_  
 Department Head/Center Director \_\_\_\_\_ Date \_\_\_\_\_  
 Dean/Director \_\_\_\_\_ Date \_\_\_\_\_

**Appropriate University Award Confirmation**

PI/PD \_\_\_\_\_ Date \_\_\_\_\_  
 Department Head/Center Director \_\_\_\_\_ Date \_\_\_\_\_  
 Dean/Director \_\_\_\_\_ Date \_\_\_\_\_

**APPENDIX C - ACTUAL COST SHARING/MATCHING CERTIFICATION  
INSTRUCTIONS AND FORM**

1. Section A will be completed by the Office of Financial Compliance (OFC) based on the certified effort statements on file.
2. Section B must be completed by the PI/PD and supporting documentation returned to OFC with signed form.
3. Section C will be completed by OFC based on information on file.
4. Section D will be completed by PI/PD or OFC.
5. Upon completion of Sections A & C OFC will email form to PI/PD.
6. PI/PD will complete sections B & D and provide document as applicable.
7. Signed form will be returned to OFC.



**APPENDIX D - FINAL COST SHARING/MATCHING CERTIFICATION  
INSTRUCTIONS AND FORM**

- 1.
2. Office of Financial Compliance (OFC) will complete the Financial Cost Sharing/Matching Certification form.
3. The completed form is forward to the PI.
4. The PI will sign the form and return to OFC if they agree with the information.
5. If PI does not agree, contact will be made with OFC to resolve any discrepancies.
6. A revised form will be completed if necessary.
7. Signed forms will be returned to OFC.
8. OFC will forward the signed form to Contracts & Grants for the Director's signature.
9. Contracts and Grants Director will sign and upload form into RAMSeS
10. Accountant will include information on final invoices and reports as applicable.
11. Original will be given to OFC.



**APPENDIX D**  
**North Carolina Agricultural and Technical State University**  
**Division of Research and Economic Development**  
**Final Cost Sharing/Matching Certification**

Banner Fund: \_\_\_\_\_ Award Period: \_\_\_\_\_

	AMOUNT
<b>A. In-Kind Labor:</b>	_____
Salary	_____
Benefits	_____
Overhead	_____
<b>Total In Kind Labor</b>	_____
<b>B. Other Direct Costs:</b>	_____
Supplies	_____
Equipment	_____
Tuition and Fees	_____
<b>List Other Direct Costs:</b>	_____
_____	_____
_____	_____
<b>C. Costs Charged to Banner Matching Fund: (No additional Documentation required)</b>	_____
Banner Matching Fund	_____
<i>This section is only for a Banner fund set up specifically to match the award.</i>	
<b>D. Subcontractor Costs Share/Matching (List each separately)</b>	_____
_____	_____
_____	_____
<b>E. TOTAL COST SHARE/MATCHING</b>	_____

I certify that the actual Cost Sharing/Matching documented above represents actual expenditures which relate to and benefit the award.

PRINT: Principal Investigator/Project Director	SIGN: Principal Investigator/Project Director
PRINT: Office of Contracts and Grants	SIGN: Office of Contracts and Grants
	DATE
	DATE