

OVERVIEW OF THE COST SHARING PROCESS

The University must ensure that cost sharing requirements of sponsored agreements are proposed, approved, accounted for, and reported in a manner consistent with the requirements of the sponsor and the University.

All proposed cost sharing is recorded in the Coeus Budget and the Cost Sharing Commitment form must be attached in the Narrative/Upload Attachments Section of the Proposal in Coeus.

ENTER COST SHARING IN A BUDGET

<p>SALARY & FRINGE BENEFITS COST SHARING</p>	<p><u>Coeus Budget Categories</u> Senior Personnel Other Professionals Postdoctoral Graduate Students Project Support Staff Undergraduate Students</p>	<ul style="list-style-type: none"> ❖ Identify the individuals that will have their salary partially/fully covered by Brown ❖ Modify the %Effort and %Charged in the <u>Budget Person window</u> to generate Cost Sharing of Salary & Fringe
<p>NIH SALARY CAP COST SHARING</p>	<p><u>Coeus Budget Cost Elements</u> A121070 a) Faculty Salary - NIH CAP – Academic / Year A131090 a) Faculty Salary - NIH CAP – Summer A151061 a) Faculty Salary - NIH CAP – Non-Regular Research</p>	<ul style="list-style-type: none"> ❖ Identify the individuals that are over the NIH Salary Cap ❖ Modify the %Effort and %Charged in the <u>Budget Person window</u> based on the NIH Salary Cap Worksheet to generate Cost Sharing of Salary & Fringe
<p>EQUIPMENT COST SHARING</p>	<p><u>Coeus Budget Category</u> Equipment</p>	<ul style="list-style-type: none"> ❖ Identify the Cost Element Line Items under the Equipment Budget Category that will be partially /fully covered by Brown ❖ Enter the amount covered by Brown in the <u>Budget Line Item Detail window</u> in the Cost Sharing field
<p>OTHER DIRECT COST COST SHARING</p>	<p><u>Coeus Budget Categories</u> Alteration and Renovation Communications/Marketing Computer Time Duplicating Equipment Rental Human Subjects Materials Meeting Costs Other Operating Expenses Postage Professional Services/Consultants Publication Costs/Documentation/Dissemination Service Agreement(s) Software Telephone, Fax Trainee/Participant Costs – Other Trainee/Participant Costs – Stipends Trainee/Participant Costs – Subsistence Trainee/Participant Costs – Travel Trainee/Participant Costs – Tuition Travel – Domestic Travel – Foreign Vertebrate Animals</p>	<ul style="list-style-type: none"> ❖ Identify the Cost Element Line Items under one of the Budget Categories identified that will be partially /fully covered by Brown ❖ Enter the amount covered by Brown in the <u>Budget Line Item Detail window</u> in the Cost Sharing field
<p>NON-BROWN COST SHARING</p>	<p><u>Coeus Budget Categories</u> Subcontracts</p>	<ul style="list-style-type: none"> ❖ Enter the cost sharing amount covered by Subcontract in the: <ul style="list-style-type: none"> ○ Subaward Budget Details in the Subaward Budget Section; OR ○ Subcontract's <u>Budget Line Item Detail window</u> in the Cost Sharing field
<p>INDIRECT COST (F&A) COST SHARING</p>	<p><u>In the Budget Rates Table:</u> Reduced MTDC Rate Reduced TDC Rate <u>In the YNQ Section:</u> YNQ 0B 16 answered as "NO"</p>	<ul style="list-style-type: none"> ❖ Reduce the overhead rates in the Rate Table for the proposal ❖ Answer question 0B16 as "NO" in the Yes/No Question Section

COMPLETE COST SHARING QUESTIONNAIRES

Cost Sharing – Direct Cost Questionnaire

- ❖ This questionnaire must be completed whenever the **Cost Share Amount in the budget is greater than \$1 and the Proposal is NOT a Continuation.**
- ❖ The questionnaire contains the following questions:
 - *Cost Sharing has been identified in this proposal; is any of it considered IN KIND Contributions? (Note: All IN KIND Contributions must be captured in detail on the Cost Sharing Commitment Form which must be approved and included in the Narrative Section of this Proposal.)*
 - *Does any of the Cost Sharing identified in this proposal fall under the category of "Equipment Funded by OVPR"? – this question is only asked when Equipment is identified in the Budget.*

Cost Sharing – Indirect Cost Questionnaire

- ❖ This questionnaire must be completed whenever the **Underrecovery Amount in the budget is greater than \$1, YNQ 0B16 is answered as "NO", and the Proposal is NOT a Continuation.**
- ❖ The questionnaire contains the following question:
 - *Is any of the Unrecovered F&A (reduced IDC Rate) being Funded by OVPR? (Note: All Cost Shared F&A must be captured in detail on the Cost Sharing Commitment Form which must be approved and included in the Narrative Section of this Proposal.)*

ADDITIONAL COST SHARING FUNCTIONALITY

SUBMIT <u>NONE</u> OF THE COST SHARING TO THE SPONSOR	❖ Uncheck the Submit Cost Sharing Checkbox located in the Budget Summary. (This checkbox defaults to checked).
SUBMIT <u>ALL</u> OF THE COST SHARING TO THE SPONSOR (DEFAULT SELECTION)	❖ Check the Submit Cost Sharing Checkbox located in the Budget Summary. (This checkbox defaults to checked).
SUBMIT <u>SOME</u> OF THE COST SHARING TO THE SPONSOR	❖ Check the Submit Cost Sharing Checkbox located in the Budget - Line Item Detail Window. (This checkbox defaults to checked).

COEUS COST SHARING PROCESS – ADDITIONAL INFORMATION

- Coeus will automatically assign the appropriate Cost Sharing Type (previously captured in the Cost Sharing Distribution window) using the details from the Cost Elements in the budget.
- The Cost Sharing Types and amounts will automatically be prorated by Fiscal Years in the Institute Proposal and Award records.