

Cost Sharing

Cost share is a portion of a federally funded program that is not paid by the federal government. Types of cost share: 1.Mandatory 2.Voluntary Committed 3.Voluntary Uncommitted



Types of Cost Share Defined

Required by the sponsor as a part of the award and is <u>binding</u> to what is submitted within the budget proposal

Voluntary Committed

Not required by the sponsor but is included in the budget proposal upon submission. This amount is <u>binding</u> even though it is not mandatory. Direct costs above that agreed to as part of the award. It is <u>not binding</u> because it is not included in the budget proposal.

Mandatory





Cost Share? Yes or No

Tip: Sponsors <u>cannot</u> take into account voluntary cost share in the merit review of the proposal. Voluntary cost share <u>will not</u> provide you with a more favorable review. 2 CFR 200.306



	Yes	
k	No since it is not required. Since it is binding, this is not recommended.	
ed	It Depends-recommended not to but if a PI insists, this would be the way to go as it is not binding.	

Examples of Cost Share

Туре	
Cash	Supports
In-Kind	Any r benefits
Types of In-Kind	Laboi



s any cost on the federal project that is an allowable cost

non-monetary cost provided that s the project; The value of each item is used for tracking

or, Equipment, Facilities, Anything essential to the project



Things to Keep in Mind Cost Share

All cost share that is <u>committed</u> must be tracked. Once it is binding, a dollar amount, whether cash or in-kind, must be included on the FFR.

Labor match must also be included on the bi-annual <u>Time and Effort</u> form.

Match <u>cannot</u> be from federal sources. It must all be from non-federal entities.

Match <u>cannot</u> be counted more than once.

Unrecovered Indirect Costs may be used as cost share if you have received <u>Prior Approval</u>.

The difference in base salary between an actual base salary and the NIH cap <u>cannot</u> be considered cost share.

Budget Example

Amount cost shared for salary and benefits is the difference between what is charged and total effort

NAME	PROJECT	on Project	on Project	SALARY	Requested	Requested	IUTALS	
/ito Corleone, MD ¹	PI	25%	3.00	\$225,000	10%	1.20	\$31,815	
	Research							
Rhett Butler	Associate	100%	12.00	\$45,000	70%	8.40	\$13,500	_
	Research							
Aildred Pierce	Associate	100%	12.00	\$33,000	100%	12.00	\$0	- the amou
rba	Postdoc Res	100%	12.00	\$37,000	100%	12.00	\$0	
ГВА	Postdoc Res	100%	12.00	\$37,000	100%	12.00	\$0	
Stella Dallas	Grad. Assist.	50%	6.00	\$22,000	50%	6.00	\$0	
Norman Bates	Grad. Assist.	50%	6.00	\$22,000	50%	6.00	\$0	
Fyler Durden	Student Worker	50%	6.00	\$17,000	50%	6.00	\$0	Base
Keyser Söze	Student Worker	50%	6.00	\$17,000	50%	6.00	\$0	
Fony Montana, PhD	Postdoc Fellow	100%	12.00	\$27,000	100%	12.00	\$0	Differen
Dorothy Gale, PhD	Postdoc Fellow	100%	12.00	\$27,000	100%	12.00	\$0	
DR. CORLEONE IS ABOVE THE NIH SALARY CAP								
SUB-TOTAL SALARIES							\$45,315	
FRINGE BENEFITS 41% (Grad Students = 0.7%; Student							¢10.570	
Vorkers = 5.6%; Postdoc Fellows = 18.6%)							\$18,579	_

For a faculty member over the cap, unt cost shared is based on the cap, not the actual base salary. Salary is \$225,000 and Cap is \$212,100. nce in effort charged and total effort is 15%. 15% of \$212,100 is \$31,815.

Fringe is calculated based on whatever is cost shared.

\$45,315 x 41% = \$18,579



Budget Example

						Сс	ost sha	are required is 2 fo
						1	and y	our total award is
SUB-TOTAL SALARIES	-				1	1	\$45,315	\$50,000.
FRINGE BENEFITS 46% (Grad Students = 0.7%; Student Workers = 5.6%; Postdoc Fellows = 18.6%)							\$18,579	
SUPPLIES				•				We need to co
Mice, glassware, chemicals, reagents, misc. supplies								
CONSULTANTS								6
Dr. Moe Green								l Sa
TRAVEL								_
Two (2) persons, once per year, to Washington, D.C., for 2 o	lays							Fr Fr
OTHER EXPENSES								11
Animal care, maint. agreements, software, core charges, pu	ibs.						\$732	
PARTICIPANT SUPPORT COSTS ¹								l Othe
30 patients @ \$25								
EQUIPMENT ¹ Mass Spectrometer							\$5,000	
PATIENT CARE COSTS '								Equ
Flu Shots (30 patients @ \$15)								ЦЦЧЧ
ALTERATIONS AND RENOVATIONS '								· · · · · · · · · · · · · · · · · · ·
Lab Renovations (200 s.f. @ 40) STUDENT STIPENDS AND TUITION								Indirect at 47
Summer students (2 @ 2425)								
CONSORTIUM/CONTRACTUAL	DIRECT COSTS		RATE	F&A		TOTAL		—
Subgrantee1								
Subgrantee2							[
CONSORTIUM DIRECT COSTS							\$0	
SUBTOTAL DIRECT COSTS							\$69,626	
CONSORTIUM FACILITIES AND ADMINISTRATION (F&A) COSTS								
TOTAL DIRECT COSTS							\$69,626	
LSUHSC F&A COSTS	Rate:		47%				\$30,374	
TOTAL PROJECT COSTS							\$100,000	

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cost share \$100,000 total. Salary: \$45,315 Fringe: \$18,579 er Expenses: \$732 Lipment: \$5,000 7% (MTDC Base): \$30,374 otal: \$100,000



Indirect Costs

Same funder only allows 15% Indirect Costs to be charged.

The difference between our rate of 47% and what is charged at 15% can be used as cost share if approved by the funder.

UB-TOTAL SALARIES RINGE BENEFITS 41% (Grad Students = 0.7%; Student					\$19,605
orkers = 5.6%; Postdoc Fellows = 18.6%)					\$8,038
UPPLIES					
ice, glassware, chemicals, reagents, misc. supplies					\$10,835
ONSULTANTS					
r. Moe Green					\$2,500
RAVEL					
wo (2) persons, once per year, to Washington, D.C., for 2 d	days				\$2,500
THER EXPENSES					
nimal care, maint. agreements, software, core charges, pi	ubs.				
ARTICIPANT SUPPORT COSTS ¹					
0 patients @ \$25					
QUIPMENT ¹					
ass Spectrometer					
ATIENT CARE COSTS '					
lu Shots (30 patients @ \$15) LTERATIONS AND RENOVATIONS					
ab Renovations (200 s.f. @ 40)					
TUDENT STIPENDS AND TUITION '					
ummer students (2 @ 2425)					
ONSORTIUM/CONTRACTUAL	DIRECT COSTS	RATE	F&A	TOTAL	
ubgrantee1					
ubgrantee2					
ONSORTIUM DIRECT COSTS					\$0
UBTOTAL DIRECT COSTS					\$43,478
ONSORTIUM FACILITIES AND ADMINISTRATION (F&A) OSTS					
OTAL DIRECT COSTS					\$43,478
SUHSC F&A COSTS	Rate:	15%			\$6,522
OTAL PROJECT COSTS					\$50,000
TDC BASE ¹					43,478

47% of \$43,478 (MTDC Base) is \$20,434

15% of \$43,478 is \$6,522

\$13,912 to be cost shared if approved by funder.



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