

# Cost Sharing



## Introduction

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Welcome to the Cost Sharing module. In this module you will learn about how ERS handles cost sharing, how to adjust or add cost sharing percent effort, and how to enable and enter cost sharing offsets against Other Sponsored Projects on an Effort Report.

## What is Cost Sharing?

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Cost sharing represents that portion of the total project costs of a sponsored agreement that are not borne by the sponsor or sponsors of the project. These costs are borne by the University or other fund sources, rather than by the sponsor.

Although cost sharing may have both effort-based (compensation) and non-effort based (equipment or other expenses) components, in the context of effort reporting, the term cost sharing refers only to the compensation or effort-based cost sharing component. Non-effort based items are not included since the purpose of ERS is to certify effort.

## What is Cost Sharing? (cont'd)

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There are two major categories of cost sharing:

- **committed** cost sharing
- **uncommitted** cost sharing

Effort Expended for Committed Cost Sharing must be reported and certified.

## Cost Sharing Data and How it is Handled by ERS

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ERS imports committed cost sharing information when available from other campus information systems and displays it on the individual Effort Reports. Employees can either certify the amounts if correct, or make corrections to the amounts if needed.

In the absence of committed cost sharing information on the Effort Report, cost sharing information can be entered on the Effort Report in the appropriate fields.

## How Does Cost Sharing Affect Total Effort?

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The calculated percent of effort is based on the percent of time paid and will not be adjusted by the system based on imported cost sharing commitment.

Rather, a credit or negative percent item is created and included in the Non-Sponsored Activities section to "offset" the amount of committed cost sharing imported from another information system.

## How Does Cost Sharing Affect Total Effort?

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The result will be an Effort Report which shows 100% effort. The source of the cost sharing offset will not be attributed to a specific Non-Sponsored fund.

## Adjusting and Adding Cost Sharing %

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In cases where the cost sharing percent of effort is incorrect, or no information is available, but cost sharing occurred, ERS allows the user to adjust the cost sharing % or simply enter cost sharing not included on the Effort Report.

# How to Adjust or Add Costing Sharing %

To adjust **Original Cost Sharing %** or add cost sharing effort not reported:

- Access the Effort Report in **Edit** mode.

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Effort Reporting System User: GRAGYRU DONN (333520644) | [Account Settings](#) | [Sign-Out](#)

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[Edit Report](#) [View History](#) [Comment Log](#)

Emp. ID: 938610243 | Home Dept: INSTITUTE OF THE ENVIRONMENT  
Version: 2.1 (02/07/2006 01:50) | Status: Open-Reopened  
Service Period: January 1, 2005 to March 31, 2005  
Pay Periods: January 1, 2005 to March 31, 2005

| Sponsored Projects  | Original Payroll %    | Adjusted Payroll %                | Original Cost Sharing % | Adjusted Cost Sharing %            | Original Total % | Adjusted Total % |
|---|-----------------------|-----------------------------------|-------------------------|------------------------------------|------------------|------------------|
| EPA R82735201 FROINES 05/06<br>53.50%<br>4-447711/AM-22863        | <a href="#">43%</a> ⓘ | <input type="text" value="43"/> % | 0%                      | <input type="text" value="0"/> %   | 43%              | 43%              |
| USC/NIH H21993A HINDS 3/05<br>53.5%<br>4-445950/WH-57852          | <a href="#">37%</a> ⓘ | <input type="text" value="37"/> % | 0%                      | <input type="text" value="0"/> %   | 37%              | 37%              |
| EPA CR82805901 FROINES 12/06<br>53.5%<br>4-447711/AM-22855        | <a href="#">20%</a> ⓘ | <input type="text" value="20"/> % | 0%                      | <input type="text" value="0"/> %   | 20%              | 20%              |
| <a href="#">ADD ADDITIONAL SPONSORED PROJECT</a>                  |                       |                                   |                         |                                    |                  |                  |
| <b>Total Sponsored Projects</b><br><i>requiring certification</i> | <b>100%</b>           | <b>100%</b>                       |                         | <b>0%</b>                          | <b>100%</b>      | <b>100%</b>      |
| <b>Other Sponsored Projects</b>                                   | <a href="#">0%</a> ⓘ  | <input type="text" value="0"/> %  |                         | + <input type="text" value="0"/> % | 0%               | 0%               |
| <b>Non Sponsored Activities</b>                                   | <a href="#">0%</a> ⓘ  | <input type="text" value="0"/> %  |                         | <input type="text" value="0"/> %   | 0%               | 0%               |

# How to Adjust or Add Costing Sharing %

- Enter the percent of effort in the **Adjusted Cost Sharing %** fields, as appropriate.
- Enter an “offsetting” entry in **Non-Sponsored Activities**. Amounts entered in the cost Sharing field under the Non-Sponsored category are automatically reflected as negative amounts. There is no need to enter a minus
- Click **Update Calculation**.

ERS :: Report - Microsoft Internet Explorer

Address: http://ucop010107.ucop.edu:9080/EffortReporting/editReport.do

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Effort Reporting System User: CRAIGYRUJ DONN (333520644) Account Settings Sign-Out

Return to Report List

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Edit Report View History Comment Log

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Service Period: January 1, 2005 to March 31, 2005  
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| Sponsored Projects  | Original Payroll % | Adjusted Payroll % | Original Cost Sharing % | Adjusted Cost Sharing % | Original Total % | Adjusted Total % |
|---|--------------------|--------------------|-------------------------|-------------------------|------------------|------------------|
| EPA R02735201 FROINES 05/06<br>53.50%<br>4-447711/AM-22883  | 43%                | 43 %               | 0%                      | 0 %                     | 43%              | 43%              |
| USC/NIH H21 993A HINDS 3/05<br>53.5%<br>4-445950/NH-57852   | 37%                | 37 %               | 0%                      | 0 %                     | 37%              | 37%              |
| EPA CR02805901 FROINES 12/06<br>53.5%<br>4-447711/AM-22855  | 20%                | 20 %               | 0%                      | 0 %                     | 20%              | 20%              |
| <b>ADD ADDITIONAL SPONSORED PROJECT</b>                     |                    |                    |                         |                         |                  |                  |
| <b>Total Sponsored Projects<br/>requiring certification</b> | <b>100%</b>        | <b>100%</b>        |                         | <b>0%</b>               | <b>100%</b>      | <b>100%</b>      |
| <b>Other Sponsored Projects</b>                             | <b>0%</b>          | <b>0 %</b>         |                         | <b>+ 0 %</b>            | <b>0%</b>        | <b>0%</b>        |
| <b>Non-Sponsored Activities</b>                             | <b>0%</b>          | <b>0 %</b>         |                         | <b>0 %</b>              | <b>0%</b>        | <b>0%</b>        |

Internet

# How to Adjust Costing Sharing %

If your changes are satisfactory, click **Save**.

You may certify the report at this time or exit and complete the certification process at a later date.

|   |   |                                   |               |                                     |             |             |
|---|---|-----------------------------------|---------------|-------------------------------------|-------------|-------------|
| USC/NIH H21993A HINDS 3/05<br>53.5%<br>4-445950/WH-57852          | <a href="#">37%</a>   | <input type="text" value="37"/> % | 0%            | <input type="text" value="0"/> %    | 37%         | 37%         |
| EPA CR82805901 FROINES 12/06<br>53.5%<br>4-447711/AM-22855        | <a href="#">20%</a>   | <input type="text" value="20"/> % | 0%            | <input type="text" value="0"/> %    | 20%         | 20%         |
| <b>ADD ADDITIONAL SPONSORED PROJECT</b>                           |   |                                   |               |                                     |             |             |
| <b>Total Sponsored Projects</b><br><i>requiring certification</i> | <b>100%</b>   | <b>100%</b>                       |               | <b>20%</b>                          | <b>100%</b> | <b>120%</b> |
| <b>Other Sponsored Projects</b>                                   | <a href="#">0%</a>  | <input type="text" value="0"/> %  |               | + <input type="text" value="0"/> %  | 0%          | 0%          |
| <b>Non-Sponsored Activities</b>                                   | <a href="#">0%</a>  | <input type="text" value="0"/> %  |               | - <input type="text" value="20"/> % | 0%          | -20%        |
| <b>Total Other Effort</b><br><i>not requiring certification</i>   | <b>0%</b>   | <b>0%</b>                         |               | <b>-20%</b>                         | <b>0%</b>   | <b>-20%</b> |
| <b>Grand Total</b>  | <b>100%</b>   | <b>100%</b>                       |               | <b>0%</b>                           | <b>100%</b> | <b>100%</b> |
| <b>UPDATE CALCULATION</b>   |   |                                   |               |                                     |             |             |
| <b>Report Options :</b>   | <input type="checkbox"/> Report requires multiple certifications.<br><input type="checkbox"/> Report allows for Cost Sharing Offset Against Other Sponsored Projects. |                                   |               |                                     |             |             |
| <b>Add a comment:</b>   | <div style="border: 1px solid #ccc; height: 80px; width: 100%;"></div>  |                                   |               |                                     |             |             |
| Comments can be up to 255 characters long. (Total characters: 0)  |   |                                   |               |                                     |             |             |
| <b>VIEW PAYROLL DETAILS</b>                                       |   |                                   | <b>REVERT</b> |                                     | <b>SAVE</b> |             |
| <b>CERTIFY EFFORT REPORT</b>                                      |   |                                   |               |                                     |             |             |

## How Do I Process a Cost Sharing Offset Against Other Sponsored Projects?

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Since cost sharing is effort in addition to that which is charged to a sponsored project it is normally a positive number, adding to the total effort. In the unusual circumstances where a non-federal project sponsor agrees to pay for effort devoted to a federally sponsored project, it is necessary to reduce the amount of effort shown on this “other sponsored project” in order to increase the effort shown on the federally sponsored project. This is done by entering the effort as a negative amount in the cost sharing field on the “Other Sponsored Project” section.

Because this is a rare situation, a cost sharing offset against Other Sponsored Projects must be enabled using a special check box.

# How to Enable a Cost Sharing Offset Against Other Sponsored Projects

To enable the cost sharing offset on an Effort Report:

Click the **check box** adjacent to “Report allows for cost sharing offset on Other Sponsored Projects” in the **Report Options** window.

|   |   |                                   |               |                                     |             |             |
|---|---|-----------------------------------|---------------|-------------------------------------|-------------|-------------|
| 53.50%<br>4-447711/AM-22863                                       | <a href="#">43%</a> 🔍   | <input type="text" value="13"/> % | 0%            | <input type="text" value="20"/> %   | 43%         | 33%         |
| USC/NIH H21993A HINDS 3/05<br>53.5%<br>4-445950/WH-57852          | <a href="#">37%</a> 🔍   | <input type="text" value="17"/> % | 0%            | <input type="text" value="0"/> %    | 37%         | 17%         |
| EPA CR82805901 FROINES 12/06<br>53.5%<br>4-447711/AM-22855        | <a href="#">20%</a> 🔍   | <input type="text" value="20"/> % | 0%            | <input type="text" value="0"/> %    | 20%         | 20%         |
| <b>ADD ADDITIONAL SPONSORED PROJECT</b>                           |   |                                   |               |                                     |             |             |
| <b>Total Sponsored Projects</b><br><i>requiring certification</i> | <b>100%</b>   | <b>50%</b>                        |               | <b>20%</b>                          | <b>100%</b> | <b>70%</b>  |
| <b>Other Sponsored Projects</b>                                   | <a href="#">0%</a> 🔍  | <input type="text" value="30"/> % |               | + <input type="text" value="0"/> %  | 0%          | 30%         |
| <b>Non-Sponsored Activities</b>                                   | <a href="#">0%</a> 🔍  | <input type="text" value="20"/> % |               | - <input type="text" value="20"/> % | 0%          | 0%          |
| <b>Total Other Effort</b><br><i>not requiring certification</i>   | <b>0%</b>   | <b>50%</b>                        |               | <b>-20%</b>                         | <b>0%</b>   | <b>30%</b>  |
| <b>Grand Total</b>  | <b>100%</b>   | <b>100%</b>                       |               | <b>0%</b>                           | <b>100%</b> | <b>100%</b> |
| <b>UPDATE CALCULATION</b>   |   |                                   |               |                                     |             |             |
| <b>Report Options :</b>   | <input type="checkbox"/> Report requires multiple certifications.   |                                   |               |                                     |             |             |
|   | <input checked="" type="checkbox"/> Report allows for Cost Sharing Offset Against Other Sponsored Projects. |                                   |               |                                     |             |             |
| <b>Add a comment:</b>   | <div style="border: 1px solid #ccc; height: 80px; width: 100%;"></div>                                      |                                   |               |                                     |             |             |
| Comments can be up to 255 characters long. (Total characters: 0)  |   |                                   |               |                                     |             |             |
| <b>VIEW PAYROLL DETAILS</b>                                       |   |                                   | <b>REVERT</b> |                                     | <b>SAVE</b> |             |
| <b>CERTIFY EFFORT REPORT</b>                                      |   |                                   |               |                                     |             |             |

# How to Enable a Cost Sharing Offset Against Other Sponsored Projects

ERS asks you to verify you want to allow the cost sharing offset on the Effort Report.

Click **OK** if you do.

Click **Cancel** if you don't.

|   |                                   |                                   |   |    |                                 |   |                                   |                                   |
|---|-----------------------------------|-----------------------------------|---|----|---------------------------------|---|-----------------------------------|-----------------------------------|
| 53.50%<br>4-447711/AM-22863                                       | <input type="text" value="43%"/>  | <input type="text" value="13"/>   | % | 0% | <input type="text" value="20"/> | % | 43%                               | 33%                               |
| USC/NIH H21993A HINDS 3/05<br>53.5%<br>4-445950/WH-57852          | <input type="text" value="37%"/>  | <input type="text" value="17"/>   | % | 0% | <input type="text" value="0"/>  | % | 37%                               | 17%                               |
| EPA CR82805901 FROINES 12/06<br>53.5%<br>4-447711/AM-22855        | <input type="text" value=""/>     | <input type="text" value=""/>     | % |    | <input type="text" value=""/>   | % | 20%                               | 20%                               |
| <b>ADDITIONAL SPONSORED PROJECT</b>                               |                                   |                                   |   |    |                                 |   |                                   |                                   |
| <b>Total Sponsored Projects</b><br><i>requiring certification</i> | <input type="text" value=""/>     | <input type="text" value=""/>     | % |    | <input type="text" value=""/>   | % | 100%                              | 70%                               |
| <b>Other Sponsored Projects</b>                                   | <input type="text" value=""/>     | <input type="text" value=""/>     | % |    | <input type="text" value=""/>   | % | 0%                                | 30%                               |
| <b>Non-Sponsored Activities</b>                                   | <input type="text" value=""/>     | <input type="text" value=""/>     | % |    | <input type="text" value=""/>   | % | 0%                                | 0%                                |
| <b>Total Other Effort</b><br><i>not requiring certification</i>   | <input type="text" value=""/>     | <input type="text" value=""/>     | % |    | <input type="text" value=""/>   | % | 0%                                | 30%                               |
| <b>Grand Total</b>  | <input type="text" value="100%"/> | <input type="text" value="100%"/> |   |    | <input type="text" value="0%"/> |   | <input type="text" value="100%"/> | <input type="text" value="100%"/> |

**UNDEFINED**

 Are you sure that you want to allow *Cost Sharing Offset Against Other Sponsored Projects* on this report?

This option should only be selected when the sponsor has granted explicit permission allowing effort to be charged to another sponsored project.

**Report Options :**  Report requires multiple certifications.  
 Report allows for Cost Sharing Offset Against Other Sponsored Projects.

**Add a comment:**

Comments can be up to 255 characters long. (Total characters: 0)

# How to Enable a Cost Sharing Offset Against Other Sponsored Projects

When the cost sharing offset is enabled, ERS displays an additional field in the **Adjusted Cost Sharing %** column for **Other Sponsored Projects**.

Use this field to **subtract** effort from **Other Sponsored Projects** that you need to **add** to a **Sponsored Project**.

**Service Period:** January 1, 2005 to March 31, 2005  
**Pay Periods:** January 1, 2005 to March 31, 2005

| <i>Sponsored Projects</i>   | Original Payroll %   | Adjusted Payroll %                | Original Cost Sharing % | Adjusted Cost Sharing %             | Original Total % | Adjusted Total % |
|---|--|-----------------------------------|-------------------------|-------------------------------------|------------------|------------------|
| EPA R82735201 FROINES 05/06<br>53.50%<br>4-447711/AM-22863        | <a href="#">43%</a>  | <input type="text" value="13"/> % | 0%                      | <input type="text" value="20"/> %   | 43%              | 33%              |
| USC/NIH H21993A HINDS 3/05<br>53.5%<br>4-445950/WH-57852          | <a href="#">37%</a>  | <input type="text" value="17"/> % | 0%                      | <input type="text" value="0"/> %    | 37%              | 17%              |
| EPA CR82805901 FROINES 12/06<br>53.5%<br>4-447711/AM-22855        | <a href="#">20%</a>  | <input type="text" value="20"/> % | 0%                      | <input type="text" value="5"/> %    | 20%              | 25%              |
| <b>ADD ADDITIONAL SPONSORED PROJECT</b>                           |  |                                   |                         |                                     |                  |                  |
| <b>Total Sponsored Projects</b><br><i>requiring certification</i> | <b>100%</b>  | <b>50%</b>                        |                         | <b>20%</b>                          | <b>100%</b>      | <b>75%</b>       |
| <b>Other Sponsored Projects</b>                                   | <a href="#">0%</a>   | <input type="text" value="30"/> % |                         | + <input type="text" value="0"/> %  | 0%               | 30%              |
|   |  |                                   |                         | - <input type="text" value="0"/> %  |                  | 0%               |
| <b>Non-Sponsored Activities</b>                                   | <a href="#">0%</a>   | <input type="text" value="20"/> % |                         | - <input type="text" value="20"/> % | 0%               | 0%               |
| <b>Total Other Effort</b><br><i>not requiring certification</i>   | <b>0%</b>  | <b>50%</b>                        |                         | <b>-20%</b>                         | <b>0%</b>        | <b>30%</b>       |
| <b>Grand Total</b>  | <b>100%</b>  | <b>100%</b>                       |                         | <b>0%</b>                           | <b>100%</b>      | <b>100%</b>      |
| <b>UPDATE CALCULATION</b>   |  |                                   |                         |                                     |                  |                  |
| <b>Report Options :</b>   | <input type="checkbox"/> Report requires multiple certifications.<br><input checked="" type="checkbox"/> Report allows for Cost Sharing Offset Against Other Sponsored Projects. |                                   |                         |                                     |                  |                  |

# Entering a Cost Sharing Offset Against Other Sponsored Projects

In this example, 5% effort was subtracted from **Other Sponsored Projects** and added to a **Sponsored Project**.

The net adjustment is zero, as required by ERS.

Service Period: January 1, 2005 to March 31, 2005  
 Pay Periods: January 1, 2005 to March 31, 2005

| Sponsored Projects  | Original Payroll % | Adjusted Payroll % | Original Cost Sharing % | Adjusted Cost Sharing % | Original Total % | Adjusted Total % |
|---|--------------------|--------------------|-------------------------|-------------------------|------------------|------------------|
| EPA R82735201 FROINES 05/06<br>53.50%<br>4-447711/AM-22863  | 43%                | 13 %               | 0%                      | 20 %                    | 43%              | 33%              |
| USC/NIH H21993A HINDS 3/05<br>53.5%<br>4-445950/WH-57852  | 37%                | 17 %               | 0%                      | 0 %                     | 37%              | 17%              |
| EPA CR82805901 FROINES 12/06<br>53.5%<br>4-447711/AM-22855  | 20%                | 20 %               | 0%                      | 5 %                     | 20%              | 25%              |
| <b>ADD ADDITIONAL SPONSORED PROJECT</b>   |                    |                    |                         |                         |                  |                  |
| <b>Total Sponsored Projects</b><br><i>requiring certification</i>   | <b>100%</b>        | <b>50%</b>         |                         | <b>25%</b>              | <b>100%</b>      | <b>75%</b>       |
| <b>Other Sponsored Projects</b>   | 0%                 | 30 %               |                         | + 5 %                   | 0%               | 30%              |
|   |                    |                    |                         | - 5 %                   |                  | -5%              |
| <b>Non-Sponsored Activities</b>   | 0%                 | 20 %               |                         | - 20 %                  | 0%               | 0%               |
| <b>Total Other Effort</b><br><i>not requiring certification</i>   | <b>0%</b>          | <b>50%</b>         |                         | <b>-25%</b>             | <b>0%</b>        | <b>25%</b>       |
| <b>Grand Total</b>  | <b>100%</b>        | <b>100%</b>        |                         | <b>0%</b>               | <b>100%</b>      | <b>100%</b>      |
| <b>UPDATE CALCULATION</b>   |                    |                    |                         |                         |                  |                  |
| <b>Report Options :</b>   |                    |                    |                         |                         |                  |                  |
| <input type="checkbox"/> Report requires multiple certifications.   |                    |                    |                         |                         |                  |                  |
| <input checked="" type="checkbox"/> Report allows for Cost Sharing Offset Against Other Sponsored Projects. |                    |                    |                         |                         |                  |                  |

## How to Adjust for a Cost Sharing Offset Against Other Sponsored Projects

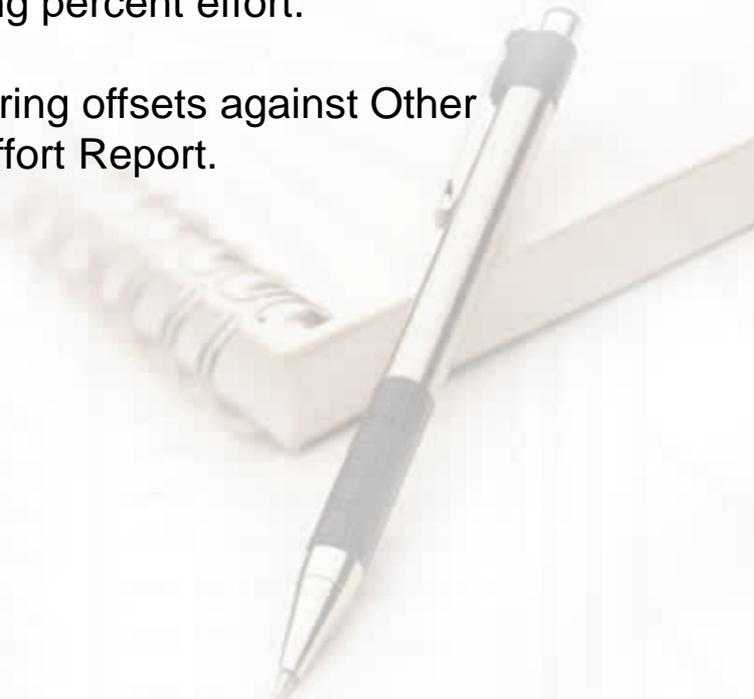
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ERS does not record which non-sponsored funding source the cost sharing comes from; it is attributed only to the Other Sponsored Projects total.

## Conclusion

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This concludes the Cost Sharing module. In this module you learned how:

- ERS handles cost sharing.
  - To adjust and add cost sharing percent effort.
  - To enable and enter cost sharing offsets against Other Sponsored Projects on an Effort Report.
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- A silver and black ballpoint pen lies diagonally across a white spiral-bound notebook. The notebook is open, and the pen is positioned as if ready to write. The background is a soft-focus image of a desk with a white surface.