ERS provides a facility to easily enable and track multiple certifications on Effort Reports. Typically, Department Administrators or certifiers are responsible for activating this feature. Once activated, review and certification of the Effort Report is required on a line by line basis.
Introduction

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?

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)

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

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?

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?

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 %

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

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.
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.
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.
### 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.

<table>
<thead>
<tr>
<th>Sponsored Projects</th>
<th>Original Payroll %</th>
<th>Adjusted Payroll %</th>
<th>Original Cost Sharing %</th>
<th>Adjusted Cost Sharing %</th>
<th>Original Total %</th>
<th>Adjusted Total %</th>
</tr>
</thead>
<tbody>
<tr>
<td>EPA R82735201 FROINES 05/06</td>
<td>43%</td>
<td>13%</td>
<td>0%</td>
<td>20%</td>
<td>43%</td>
<td>33%</td>
</tr>
<tr>
<td>USC/NIH H21993A HINDS 3/05</td>
<td>37%</td>
<td>17%</td>
<td>0%</td>
<td>0%</td>
<td>37%</td>
<td>17%</td>
</tr>
<tr>
<td>EPA CR82905901 FROINES 12/06</td>
<td>20%</td>
<td>20%</td>
<td>0%</td>
<td>5%</td>
<td>20%</td>
<td>25%</td>
</tr>
</tbody>
</table>

**Total Sponsored Projects**

<table>
<thead>
<tr>
<th></th>
<th>100%</th>
<th>50%</th>
<th>20%</th>
<th>100%</th>
<th>75%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other Sponsored Projects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Sponsored Projects</td>
<td>0%</td>
<td>30%</td>
<td></td>
<td>0%</td>
<td>30%</td>
</tr>
<tr>
<td>Non-Sponsored Activities</td>
<td>0%</td>
<td>20%</td>
<td></td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Total Other Effort</td>
<td></td>
<td></td>
<td>-20%</td>
<td></td>
<td>30%</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>100%</td>
<td>100%</td>
<td>0%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Report Options**

- [ ] Report requires multiple certifications.
- [x] Report allows for 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.
How to Adjust for a Cost Sharing Offset Against Other Sponsored Projects

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