

# Tracking and Reporting Cost Sharing

**URIC Administrators Quarterly**

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# Fund Types = Match Type

- 191 Mandatory
  - On award notice, always in budget, reported
- 193 Voluntary Committed
  - Usually not on award notice, often in budget, but has been disclosed in the proposal
  - Tracked, often reported
- Voluntary Uncommitted
  - Not planned or disclosed to sponsor
  - Also called overruns, invalid costs, ?
  - Tracked, journaled off, never reported. **Not 191-193**
- 192 Over the Cap Salary is NOT Cost sharing
  - Not just NIH. Any sponsor with a salary or benefit cap



# Going Off Grid

- The \$ value of certified effort
  - Associated fringe and IC
- Contributed tuition or stipend offsets
  - Not the cash value provided, but what would have been charged to grant
- Subrecipients
- Value of reduced or unrecovered IC
- Contributed value

# Spreadsheet Tool

- Blocks setup by match source
- Update formulas as rate change
- Add your own analysis or projections
  
- Update each quarter or as invoices are approved
- Confirm with GCFA before submitting to sponsors or including in reports