<table>
<thead>
<tr>
<th>Cost Sharing Type</th>
<th>Cost Sharing Account</th>
<th>Comments/Action Required</th>
<th>Responsible Party</th>
<th>Required Documentation (Department, ORPA, SRA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Academic Year Salary and Benefits</td>
<td>Fund 30 Cost Sharing P/G</td>
<td>Faculty must certify the effort applicable to the Fund 30 Project Grant. Enter share of salary to Fund 30 P/G in Labor Accounting when award is received and cost-sharing commitment is confirmed.</td>
<td>Department</td>
<td>Labor Accounting records and effort certification</td>
</tr>
<tr>
<td>Non-Faculty Salary and Benefits</td>
<td>Fund 30 Cost Sharing P/G</td>
<td>Certify non-faculty staff or researcher effort applicable to the Fund 30 Project Grant. Enter share of salary to Fund 30 P/G when award is received and cost-sharing commitment is confirmed.</td>
<td>Department</td>
<td>Labor Accounting records and effort certification</td>
</tr>
<tr>
<td>Facilities and Administrative (F&amp;A or Indirect Cost)</td>
<td>Fund 30 Cost Sharing P/G</td>
<td>Facilities and Administrative (Indirect) costs will be computed and charged to all Fund 30 Project Grant expenditures at the same rate and on the same basis as for the related sponsored award.</td>
<td>SRA</td>
<td>PeopleSoft Financial System</td>
</tr>
<tr>
<td>Unrecovered F&amp;A</td>
<td>N/A</td>
<td>Unrecovered Facilities and Administration (F&amp;A) costs, when specifically allowed, will be computed prior to reporting cost sharing to the sponsor, but will not be charged to the Fund 30 Project Grant.</td>
<td>SRA</td>
<td>Computation based on the difference between sponsor F&amp;A rate and the negotiated F&amp;A rate charged to the corresponding Fund 40 or 60 Project Grant</td>
</tr>
<tr>
<td>Tuition</td>
<td>N/A</td>
<td>The certification of the Graduate Student Research Assistant salary on the Fund 40 or Fund 60 Project Grant serves to certify the related tuition component as well. Tuition does not appear on the effort reports. It is therefore not necessary to charge Graduate Student Research Assistant tuition cost-sharing to the Fund 30 Project Grant.</td>
<td>Department</td>
<td>Student name(s), percent of effort by project year, and total amount of the subsidy provided during that project year</td>
</tr>
<tr>
<td>Third Party In-Kind</td>
<td>N/A</td>
<td>There will be no non-cash, in-kind third-party cost sharing support charged to the Fund 30 Project Grant.</td>
<td>Department</td>
<td>Third party support letter</td>
</tr>
<tr>
<td>Other (funded by Department(s))</td>
<td>Fund 30 Cost Sharing P/G</td>
<td>Other expenditures that were proposed for cost sharing will be charged to the Fund 30 Project Grant as the costs are incurred.</td>
<td>Department</td>
<td>PeopleSoft Financial System</td>
</tr>
<tr>
<td>Other (funded by Science Fund)</td>
<td>Fund 30 Cost Sharing P/G</td>
<td>Other expenditures that were proposed for cost sharing will be charged to the Fund 30 Project Grant as the costs are incurred.</td>
<td>Department</td>
<td>PeopleSoft Financial System</td>
</tr>
<tr>
<td>Equipment</td>
<td>Fund 30 Cost Sharing P/G</td>
<td>Equipment expenditures that were proposed and approved for cost sharing will be charged to the Fund 30 Project Grant as the costs are incurred.</td>
<td>Department</td>
<td>PeopleSoft Financial System</td>
</tr>
<tr>
<td>Student Salaries</td>
<td>Fund 30 Cost Sharing P/G</td>
<td>Any student committing cost sharing effort must have certified effort in Labor Accounting under the Fund 30 Project Grant. Effort must reflect the proposed cost sharing commitment of student salaries.</td>
<td>Department</td>
<td>Labor Accounting records</td>
</tr>
<tr>
<td>Subrecipient</td>
<td>N/A</td>
<td>There will be no Subrecipient cost sharing commitments charged to the Fund 30 Project Grant.</td>
<td>ORPA</td>
<td>Coeus Subcontracts module with cost sharing commitments as reflected in subrecipient invoices</td>
</tr>
</tbody>
</table>

Appendix B –Cost Sharing Funding and Documentation