

OFFICE OF THE CONTROLLER

Grants and Funds Management

Understanding Cost Share

March 2026





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Introduction to Cost Share



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What is Cost Share?

Cost sharing is the portion of project costs not provided by the sponsor. Cost sharing occurs whenever any portion of project costs is provided at USC's expense rather than at the expense of the sponsor.

Most sponsors expect cost share to be charged in **ratio** throughout the life of the project. Record cost share in ratio with project spending – do **NOT** wait until the end of the project to record cost share.

Sponsors ***can and will*** withhold reimbursement if you are not meeting cost share requirements!

Always reach out to your Post Award Accountant (PAA) to verify cost share if you have questions.



Ways to Meet Cost Share Requirements

The method of meeting cost share requirements is determined at the proposal stage and must be approved by the sponsor.

1. Cash Match

Definition: Cash outlay by USC using departmental funds or sponsored award funds specifically for cost share or externally provided cash for cost share.

Example 1: A sponsor awards \$400,000 for research but stipulates in the agreement that USC must spend \$50,000 toward the award.

Example 2: Department of Commerce gives USC \$50,000 to spend as cost share on another sponsored award such as PTAC.

2. Waived Indirect Cost (IDC)

Definition: When IDC is “waived” the University agrees not to charge its federally negotiated IDC rate to the sponsor. The portion waived is considered “unrecovered IDC” and can be used as cost share if this is allowed by the sponsor.

Example: USC may agree to charge less than our federally negotiated rate in order to meet our cost share requirements.

3. Third Party Match

Definition: Third-party in-kind matching includes, but is not limited to, the valuation of non-cash contributions provided by a third party. An in-kind match may be in the form of services, supplies, real property, and equipment. Sometimes a third party will give us the cash instead of the value.

Example: A consultant is volunteering a portion of their time worked on a project, and the value of the time can be used to meet cost share.



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Uniform Guidance: Cost Share and Matching

Uniform Guidance 200.306 - Cost Sharing or matching

For all Federal awards (USCSP), any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all the following criteria:

1. Are verifiable from the non-Federal entity's records;
2. Are not included as contributions for any other Federal award;
3. Are necessary and reasonable for accomplishment of project or program objectives;
4. Are allowable under subpart E of this part;
5. Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
6. Are provided for in the approved budget when required by the Federal awarding agency; and
7. Conform to other provisions of this part, as applicable.



Types of Cost Share

Mandatory

Cost sharing that is required by the sponsoring agency. It may be in the form of a specific dollar amount or a certain percentage of total costs.

- Non-compliance leads to funding loss.
- Considered binding commitment on the part of University.

Voluntary Committed

Cost sharing that has been proposed by the institution to voluntarily commit a specific portion of the costs of the project when it is not required.

- Included in the proposal as condition of receiving funding.
- Is a binding commitment to the University

Note: Voluntary Committed cost share is strictly prohibited per FINA 3.00.

Voluntary Uncommitted

Cost sharing that is not required by the terms of the sponsored program and is not included or budgeted for as part of the sponsored program.

- May be needed to cover actual effort/cost that is over and above what was committed in the proposal.



Where to View the Cost Share Proposal ?

The Cost Share Proposal can be found in [USCeRA](#).

USCeRA [Home](#) [Awards](#) [Faculty Expertise](#) [Proposals](#) Mrs. Joanne Callahan

Budget

[View All](#) [Print All](#)

Action	Report Date	Report Type	Notes	Total F&A %	USC Cost	Sponsor Cost	Total	
Q Print	01/17/2020	New Funds	01/17/20SA: Per attached Subaward Agreement.,	46.5	\$115,536	\$229,461	\$344,997	
Q Print	05/01/2023	Additional Funds	05/01/23SA: Increase funding per attached Amendment No. 04.	46.5	\$100,669	\$482,231	\$582,900	
Q Print	08/17/2023	Re-Budget	Source Post Award Action 08/17/23SA: Rebudget funds per attached justification and approval.	46.5	\$0	\$0	\$0	
Total Direct					\$216,205	\$711,692	\$927,897	
Indirect Costs					USC	\$100,536	\$238,308	\$338,844
Award Subtotal					\$316,741	\$950,000	\$1,266,741	
SCRF						\$0	\$0	
Facilities						\$0	\$0	
Total Budget					\$316,741	\$950,000	\$1,266,741	

Where to View the Cost Share Proposal?

The Cost Share Proposal can be found in [USCeRA](#).

USCORA Home Awards Faculty Expertise Proposals Mrs. Joanne Callahan

Proposal #15510-19-49996 Summary

Title
"Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO2 Capture"

Project

Status
🏆 Sponsor Awarded

Type
New

Dates
10/01/2019 - 09/30/2022

Awards

10009797
Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO2 Capture

All Forms

Proposal/Award Processing Form (PAP) ✔ Complete

Cost Share ✔ Complete

Federal Approval ✔ Complete
Agreed on 10/18/2018

Lead PI

Dr. James Ritter Current & Pending
Chemical Engineering

Other

Chemical Engineering
Dr. Armin Ebner Current & Pending

Tools

Audit Trail

Add Note

Print Cover Page

Uploaded Documents (7)

Department Cost Share Commitment

Pi Name	Dept #	Fac. Rel.	Year	Sal/Wages	Fringe	Travel	Equip.	Other	IDC	Total
	155100	Yes	1	\$84,948.00	\$30,588.00	\$0.00	\$0.00	\$0.00	\$53,724.00	\$169,260.00
	155100	Yes	2	\$74,741.00	\$25,929.00	\$0.00	\$0.00	\$0.00	\$46,811.00	\$147,481.00

Department Totals by Year

Year	Total
1	\$169,260.00
2	\$147,481.00

Where to View the Cost Share Proposal?

The Cost Share Proposal can be found in [USCeRA](#).



COLLEGE OF ENGINEERING AND COMPUTING

October 18, 2018

To: Dr. [REDACTED], Chemical Engineering

From: [REDACTED], Senior Associate Dean for Research and Graduate Education

Re: CEC Cost-sharing on DOE Proposal with RPI

Cc: [REDACTED]

Congratulations on the invitation to submit a full proposal on a team project titled "Deposition Tailor-made Size-sieving Sorbents for Post-combustion CO₂ Capture". DOE requires a 20% cost share for the program, however, due to GTI's inability to provide cost share RPI requested we provide 25% which we agreed to do.

The three year project includes has a total budget of \$850,000 including \$283,488 in cost share as discussed above. If awarded, USC's share will generate \$211,733 in IDC. The cost share budget includes 8 months of [REDACTED] academic salary and 1.54 months of [REDACTED] salary. Because [REDACTED] is a research grant employee, the cost share of his salary will be covered by IDC return to the Department and PI.

If the grant is funded, the college will assist with documentation of cost share. Please contact [REDACTED] if there are any questions.



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What is Allowable?

Matching and cost share funds have the same restrictions as sponsored funds. These funds must follow the same allowable and unallowable guidelines in their sponsored award.

If, for example, a conference is unallowable under the grant award that has matching requirements, then grantees would not be able to use the matching funds instead. The expense must be allowable with sponsored funds for it to be allowable with matching or cost share funds.



What is Allowable?

Allowable

1

Other direct costs, travel, lab supplies, etc.

2

Contributed Effort

3

Program Income

4

Approved unrecovered IDC

5

Contributions from 3rd parties (non-USC Entities)

Not Allowable

1

Items categorized as IDC. For example, USC space and utilities, administrative/clerical salaries, and postage.

2

Any costs specifically disallowed by the Sponsor.

3

Other Sponsored Programs (Federal Funds should not be cost shared on Federal Funds)

****Note:** Cost Share must follow the same guidelines as the award.



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Demonstration

- Where to find Cost Share information in USCeRA?



Recording Cost Share



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Various Ways to Meet Cost Share



Travel Expenses



Payroll (Salaries & Fringe)



Direct Payment Requests



Internal Charges



POs/Requisition



Journal Entry



Purchasing Cards



Tuition Supplements



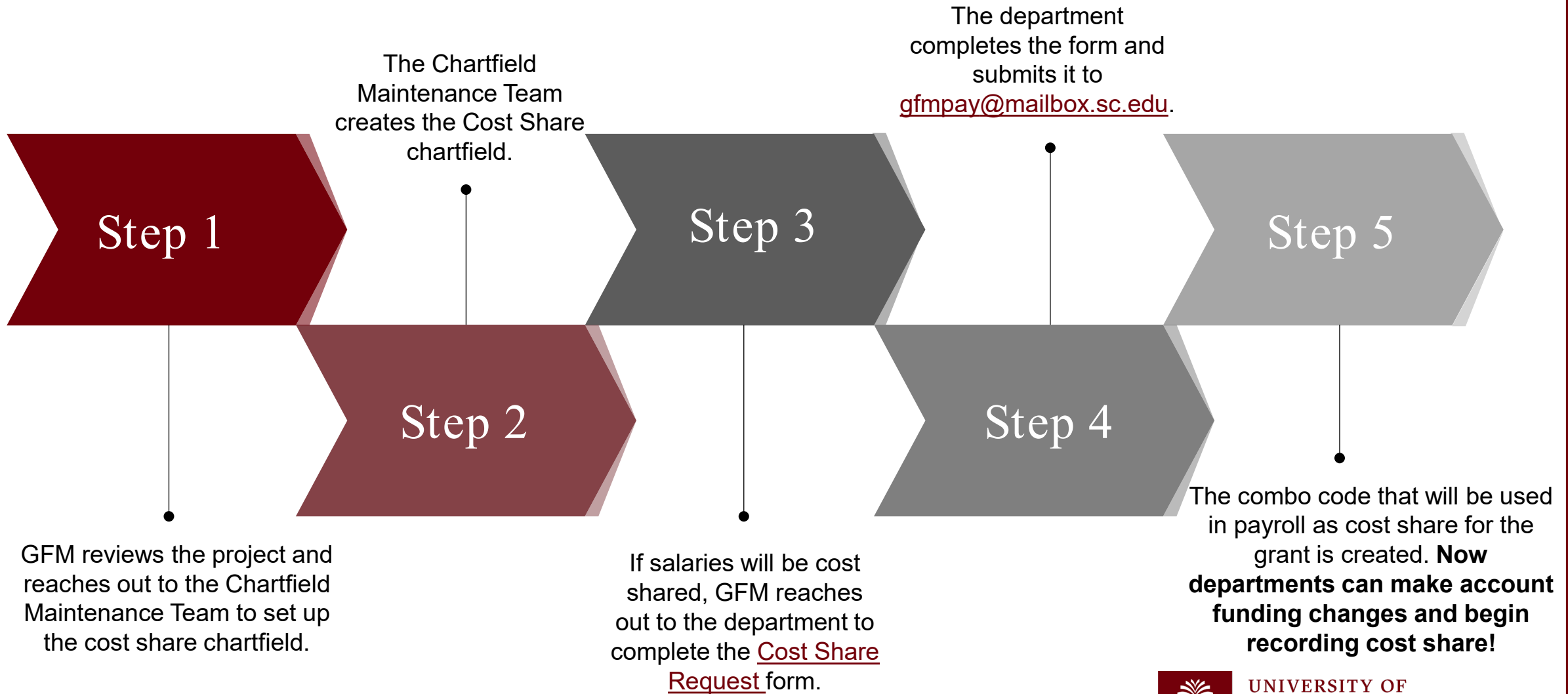
Various Ways to Meet Cost Share

In-kind It is the department's responsibility to provide GFM and PAA documentation to support the in-kind match being received in order for the Post Award Accountant to post to the General Ledger. Per [FINA 3.00 Appendix A – In-Kind Contribution Form](#) is to be used. In-kind documentation should be received quarterly giving Grants and Funds Management the opportunity to report properly.

Waived: Grants and Funds Management is responsible for posting waived IDC monthly.



Cost Share Chartfield Creation Process



HCM Cost Share Combo Codes

- Cost Share account codes or “Combo Codes” must be created in HCM in order for cost share to be properly recorded for payroll expenses.
- Cost Share Combo Codes begin with a “C”.
- Forms are Available Online at: <http://hr.sc.edu/forms.html>
- Account change forms should be used to update and allocate applicable salary charges as cost share on the project.
- Forms should be submitted timely and are subject to the Cost Transfer Policy just like direct expenses.



HCM Cost Share Combo Codes



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HUB ▾

HCM DISTRIBUTION ▾

HCM DISTRIBUTION SEARCH

Sign out

USCID <input type="text"/>	Supervisor USCID <input type="text"/>	Pay Group <input type="text"/>	Combo <input type="text"/>	Project BU <input type="text"/>	From Pay Period ALL ▾	Num of Records <input type="text" value="10000"/>
Name <input type="text"/>	Empl.Rcd <input type="text"/>	Pay End Date (m/d/y) <input type="text"/> to <input type="text"/>	Operating Unit <input type="text"/>	Project <input type="text"/>	To Pay Period ALL ▾	Order By Chartfield,Name ▾
Job <input type="text"/>	Empl.Class <input type="text"/>	Earn End Date (m/d/y) <input type="text"/> to <input type="text"/>	Department <input type="text"/>	CFDA <input type="text"/>	Fiscal Month JULY ▾	<input type="checkbox"/> Total
HCM Dept. <input type="text"/>	Full/Part All ▾	Dist.Status ALL ▾	Fund <input type="text"/>	Contract <input type="text"/>	Fiscal Year ALL ▾	<input type="checkbox"/> Sub-Total
Journal. <input type="text"/>	Reg/Temp All ▾	Dist.Type ALL ▾	Class <input type="text"/>	Sponsor <input type="text"/>	Pay Run ID <input type="text"/>	<input checked="" type="checkbox"/> Detail
Check <input type="text"/>	Std.Hours <input type="text"/>	Dist.Class ALL ▾	Account <input type="text"/>	Costshare <input type="text" value="10012120"/>		<input type="checkbox"/> Sum.Adjustments
Check Date (m/d/y) <input type="text"/> to <input type="text"/>	HCM BU [Campus] All ▾	Dist.Code <input type="text"/>				Output Fringe-Summary[Hor] ▾

Submit Clear CSV RETRO

Records Found: 22

NAME	USCID	FISCAL PERIOD : JOURNAL	JOB	HCM DEPT	GROUP	PAY PERIOD	CHECK	CHK DATE	COMBO	CHARTFIELD	LBR \$	LBR %	TAX	RETIRE	LIFE	LTD	HEALTH	DENTAL	FRNG \$	FRNG %	TOT \$
		2324-1 : PAY0167742	UG76	155201	C12	07/15/2023	8001343671	07/14/2023	C00000007285	CL040-155001-A0001-101--10012120	1,981.34	8.92%	154.20	493.54	0.02	0.14	54.54	0.60	703.04	35.48%	2,684.38
		2324-1 : PAY0168835	UG76	155201	C12	07/31/2023	8001353686	07/31/2023	C00000007285	CL040-155001-A0001-101--10012120	1,981.34	8.31%	37.77	493.55	0.02	0.13	50.82	0.55	582.84	29.42%	2,564.18
TOTAL											3,962.68		191.97	987.09	0.04	0.27	105.36	1.15	1,285.88	32.45%	5,248.56

Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information on a Payment Request.

Add a New Line

Instructions [?](#)

Line	Description	Quantity	Unit	Unit Price	*Line Amount	SpeedChart Key
1	<input type="text"/>	<input type="text"/>	<input type="text" value="Q"/>	<input type="text"/>	1000.00	<input type="text" value="Q"/>

*Office Location COLLEGE OF ARTS AND SCIENCES

Accounting Details

Line	Quantity	*Amount	*GL Business Unit	Operating Unit	Department	Fund Code	Account	Class	PC Business Unit	Project	Activity	Cost Share
<input type="button" value="+"/>	<input type="button" value="-"/>	1	<input type="text" value="USC01"/>	<input type="text" value="CL071"/>	<input type="text" value="135500"/>	<input type="text" value="A0001"/>	<input type="text" value="52250"/>	<input type="text" value="101"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="10012971"/>

Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information for Travel expense report.

*Date: 09/12/2023
*Expense Type: Air Travel Expenses
*Description: DL4056 (248 characters remaining)
*Payment Type: Personal Reimbursemen
*Amount: 500.00
*Currency: USD

*Billing Type: AVAILABLE
*Location: Out of State
*Ticket Number: 12345678

Default Rate
 Non-Reimbursable
 No Receipt

*Exchange Rate: 1.00000000
Base Currency Amount: 500.00 USD

Accounting Details

Chartfields

Amount	Dept	Fund	Account	Class	PC Bus Unit	Project	Activity	Cost Share
500.00	158000	A0001	52024					10010321

Cost Share Chartfield in PeopleSoft Finance

Entering chartfield information on a P-Card Expense Report.

*Date: 09/08/2023

*Expense Type: MEMBERSHIP FEES

*Description: Membership
244 characters remaining

*Payment Type: Prepaid Payments

*Amount: 500.00

*Currency: USD

*Billing Type: AVAILABLE

*Merchant: SCARC

Non-Preferred

Exchange Rate: 1.00000000

Base Currency Amount: 500.00 USD

Accounting Details

Chartfields

Amount	Oper Unit	Dept	Fund	Account	Class	PC Bus Unit	Project	Activity	Cost Share
500.00	CL071	135500	A0001	52250	101				10012971

Cost Share Chartfield in PeopleSoft HCM

Step 1: Search for the employee using the **Search for Person** field.

Step 2: Click the **Actions** arrow and select **Account Funding Change** from the list.

The screenshot displays the PeopleSoft HCM interface. On the left, the 'Start a Personnel Action Form' section is visible, featuring a search field for a person's name, a dropdown menu for 'Just Search In', and 'Search' and 'Clear' buttons. Below this is the 'Act on Personnel Action Form' section with a list of actions: 'Getting Started', 'Evaluate an EPAF eForm', 'Update an ePAF eForm', and 'View an ePAF eForm'. The main content area shows a 'Current Employee' profile for an individual at USC Columbia. An 'Actions' dropdown menu is open over the employee's profile, listing 'View Personal Data', 'View Job Data', and 'Account Funding Change'. The 'Account Funding Change' option is highlighted with a red box. The right side of the profile displays key information: Business Unit (SCCOL USC Columbia), Job Indicator (Primary Job), Empl Class (FTE Full Time Equivalent), and Faculty/Staff (Staff).

Cost Share Chartfield in PeopleSoft HCM

Step 3: Select the applicable **Effective Date**, if different than the default.

Step 4: Click the **No** button to toggle to **Yes** indicating you want to copy the row that needs to be changed.

Step 5: Click the **Select Chartstring** button.

Account Funding Change : Distribution Details Form ID 636013

Employee Details

Position Number [REDACTED] Name [REDACTED]
Department 155020 CEC COLLEGE OF ENG AND COMP Empl ID [REDACTED]
Pay Group C12 Empl Record 0
Compensation 96135.000000

Effective Date

Pay Period Effective Date 2023-09-01

Current Distribution

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
1	100.000000	96135.000000	CL040	155001	A0001	51200	101				Yes

Deselect All

New Distribution

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
1	100.000000	Select ChartString	CL040	155001	A0001	51200	101					A00000001702	+	-

Cost Share Chartfield in PeopleSoft HCM

Step 6: On the Select Chartstring page, click in the **Combination Code** field and enter the **Cost Share Combination Code** that was requested using the Cost Share Request form.

Step 7: Click the **Search** button.

Select Chartstring

Combination Code

Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share
CL040	155001	A0001	51200	101				

Step 8: On the ePAF page, notice the **Cost Share Combination** code is now added to the New Distribution line.

My Homepage EPAF

Effective Date

Pay Period Effective Date

Current Distribution

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
1	100.000000	96135.000000	CL040	155001	A0001	51200	101				Yes

Deselect All

New Distribution

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
1	100.000000	96135.000000	<input type="button" value="Select ChartString"/>	CL040	155201	A0001	51200	101			10012120	C00000007204	<input type="button" value="+"/>	<input type="button" value="-"/>

Total Distribution

Cost Share Chartfield in PeopleSoft HCM

Step 9: Click the **Submit** button to move the request through the approval process. (**Note:** Applicable attachments supporting the employee's move to cost share on the project should be uploaded, including PI's instruction/approval.)

My Homepage EPAF

Effective Date

Pay Period Effective Date: 2023-09-01

Current Distribution

This segment displays current funding. Use select buttons to copy any current funding into new funding. Copy any rows of funding you want to keep as is, and copy any rows you want to keep and update.

Percent of Distribution	Amount	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Select
100.000000	96135.000000	CL040	155001	A0001	51200	101					Yes

Deselect All

New Distribution

Build new funding in the table below. Include any rows you want to keep from current funding. Use the + and - buttons on the far right side of the table to add or delete rows as needed. Delete any rows without a funding percent/amount. Funding percent must total to 100%.

Percent of Distribution	Amount	Select ChartString	Operating Unit	Department	Fund Code	Account	Class Field	Business Unit	Project/Grant	Activity ID	Cost Share	Combination Code	Insert A Row	Delete A Row
100.000000	96135.000000	Select ChartString	CL040	155201	A0001	51200	101				10012120	C00000007204	+	-

Total Distribution

Percent Total: 100.00

File Attachments

Status	Action	Description	File Name	Delete
1	Upload			Delete

Add

Comments

Search Save **Submit**

Cost Share Chartfield in PeopleSoft HCM

Step 10: The form is submitted and routed to the next approval step.

My Homepage EPAF Home Alerts More Close

Start a Personnel Action Form

Search for Person

Just Search In

Act on Personnel Action Form

- Getting Started
- Evaluate an EPAF eForm
- Update an EPAF eForm
- View an EPAF eForm

Account Funding Change : Finalized Form ID 636014

You have successfully submitted your eForm.
The eForm has been routed to the next approval step.
[multiple approvers.](#)

Transaction / Signature Log 1 row

	Current Date Time	Step Title	User ID	Description	Form Action	Time Elapsed
1	09/06/2023 2:44:34PM	Initiated	MB175	Melissa Bell	Submit	



Demonstration

- How to record Cost Share on a Payment Request



Roles and Responsibilities



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Cost Share Roles and Responsibilities

Principal Investigator & Grant Support (Dept.)

- Review Cost Share Budget (Use USCeRA and Grant Dashboard)
- Request Cost Share account set up (Combo Codes, etc.)
- Process any needed account change forms to ensure cost share is recorded timely (i.e., salaries, P-Cards, etc.)
- Monitor & track cost share is recorded in ratio with spending.
- If Cost share requires a re-budget, be sure to follow the proper procedures and coordinate with your SAM administrator.
- If 3rd Parties are providing cost share, remind contributors of obligations and obtain needed documentation. Submit documentation to GFM so it can be properly recorded.

Grant and Funds Management

- Report Cost share on any required financial reports and invoices.
- Review 3rd Party Cost Share request submissions and record entries.
- Record waived IDC.

Please note:

GFM is not responsible for ensuring charges other than waived IDC post to your grant(s).

GFM **audits** for allowability as it relates to Cost Principles and Uniform Guidance.



Working Without Sponsored Funding

A no-cost extension allows work to continue on a project beyond the project's end date as long as the project does not need additional funding from the sponsor. You should use cost share to capture your time and effort in no cost extensions if there is no sponsored funding remaining.

No-cost extensions help to ensure all sponsored project activities can be completed. No-cost extensions should not be requested for the sole purpose of expending remaining unencumbered funds.

It is important to be familiar with the award's terms and conditions regarding no-cost extensions. Sponsors may require that a request for extension be submitted well in advance of the project end date.



Working Without Sponsored Funding

No Cost Extension Procedures

1. Requests for no-cost extensions should be initiated by the PI and/or the associated departmental business administrator.
2. All no-cost extension requests should be submitted as a Post-Award Action in USCeRA .
 - Your USCeRA request must include a proposed end date for the project and a justification for the extension.
 - Please upload your justification as a PDF document.
 - Your SAM administrator will prepare and submit the request for the no-cost extension to the sponsor. Upon receipt of approval by the sponsor, SAM will extend the project.

NSF No-Cost Extension Requests: The request has to be submitted by your SAM administrator. The PI can initiate the request in [Research.gov](https://www.research.gov), under Awards & Reporting > Notifications & Requests.

NIH No-Cost Extension Requests: The request must be submitted via eRA Commons by your SAM administrator. Refer to the current version of the [NIH Grants Policy Statement](#) for additional information.





**Cost Share
Budget vs. Actual**



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Cost Share: Budget vs. Actual

Use the Grant Dashboard in the Finance Intranet to view cost sharing, the portion of project costs not provided by the sponsor. Most sponsors expect cost share to be charged in **ratio** throughout the life of the project.

Category	Budget	Current Month Activity	Life to Date Expenses	Balance	Encumbrances	Available Balance	Cost Share Budget	Cost Share Actual	Balance
SALARIES	265,559.00	16,942.01	232,400.91	33,158.09		33,158.09	113,458.00	38,886.51	74,571.49
FRINGE BENEFITS	100,912.00	6,411.06	84,264.06	16,647.94		16,647.94		17,508.33	(17,508.33)
CONTRACTUAL SERVICES	53,846.00	8,951.50	42,488.98	11,357.02		11,357.02	585,118.00		585,118.00
TRAVEL	25,250.00		8,980.54	16,269.46		16,269.46	25,500.00		25,500.00
SUPPLIES	17,385.00	250.23	9,252.21	8,132.79		8,132.79			
FIXED CHARGES	336,000.00	5,250.00	220,615.14	115,384.86		115,384.86	247,602.00		247,602.00
DIRECT EXPENSE	798,952.00	37,804.80	598,001.84	200,950.16		200,950.16	971,678.00	56,394.84	915,283.16
INDIRECT COST RECOVERY	9,259.00	651.10	7,547.78	1,711.22		1,711.22	14,481.00	20,302.03	(5,821.03)
INDIRECT EXPENSE	9,259.00	651.10	7,547.78	1,711.22		1,711.22	14,481.00	20,302.03	(5,821.03)
TOTAL EXPENSE	808,211.00	38,455.90	605,549.62	202,661.38		202,661.38	986,159.00	76,696.87	909,462.13



Tracking Cost Share in Finance PeopleSoft

Use the query **SC_GM_PROJECT_COST_SHARE - Cost Share Variance Report** to check balances and view information by Operating Unit or PI.

SC_GM_PROJECT_COST_SHARE - Cost Share Variance Report

SetID

Billor Portfolio

Operating Unit

Department

Principal Investigator

Project

Contract

Project Status

[View Results](#)

Download results in : [Excel Spreadsheet](#) [CSV Text File](#) [XML File \(16 kb\)](#)

[View All](#)

First 1-21 of 21 Last

Row	Billor Portfolio	Operating Unit	Operating Unit Name	Department	Department Name	Principal Investigator	Project	Project Name	Project Status	Sponsor	Contract	Project Type	Billing Type	Project Start Date	Project End Date	COST SHARE BUDGET	COST SHARE ACTUALS	COST SHARE BALANCE
1	BILLER05	CL034	PUBLIC HEALTH	115200	EPIDEMIOLOGY AND BIOSTATISTICS	Anwar T. Merchant	10011245	Coordinating oral and antenata	A	USC Educational Foundation	CON0005894	PHLAN	Cost Reimbursable Plan	07/01/2021	12/31/2025	169480.00	113338.36	56141.64
2	BILLER05	CL034	PUBLIC HEALTH	115016	CNTR FOR COMMNTY HLTH ALIGNMNT	Julie Gail Smithwick	10012094	Community Health Worker Instit	A	USC Educational Foundation	CON0006394	PHLAN	Cost Reimbursable Plan	07/01/2022	10/31/2025	126356.00	131550.35	-5194.35
3	BILLER05	CL034	PUBLIC HEALTH	115800	CTR FOR APPLIED RESEARCH CARE	Katherine Pope	10012095	Community Health Worker Instit	A	USC Educational Foundation	CON0006394	PHLAN	Cost Reimbursable Plan	07/01/2022	10/31/2025	18509.00	18509.40	-0.40
4	BILLER05	CL034	PUBLIC HEALTH	115100	ENVIRONMENTAL HEALTH SCIENCES	Jamie Lead	10012913	Developing a nano-enabled tech	A	SC Research Authority	CON0006860	PHLAN	Grants Fixed Amt Bill/Rev Plan	03/17/2023	06/16/2025	15000.00	0.00	15000.00



Tracking Cost Share in Finance PeopleSoft

Use the query **SC_GM_CS_SUMMARY - Cost Share Summary by Proj/Awd** to see total amounts of cost share posted by source.

Enter a project and use dates 01/01/1900 through the current date to see all LTD amounts.

SC_GM_CS_SUMMARY - Cost Share Summary by Proj/Awd

Award ID
or Project ID
*Accounting Date From
*Accounting Date To
Unit

Download results in : [Excel Spreadsheet](#) [CSV Text File](#) [XML File \(1 kb\)](#)

[View All](#) First 1-7 of 7 Last

Row	Award ID	Project	Oper Unit	Dept	Fund	Account	Class	PC Bus Unit	Activity	Sum Amount
1	CON0006405	10012116	CL040	155000	LP000	51300	101	USCSP	1	8885.440
2	CON0006405	10012116	CL040	155001	A0001	51300	101	USCSP	1	12862.360
3	CON0006405	10012116	CL040	155000	LP000	51900	101	USCSP	1	3279.590
4	CON0006405	10012116	CL040	155001	A0001	51900	101	USCSP	1	4067.650
5	CON0006405	10012116	CL040	155000	LP000	59990	101	USCSP	1	5960.730
6	CON0006405	10012116	CL040	155001	A0001	59990	101	USCSP	1	8295.690
7	CON0006405	10012116	CL004	999999	Z0CGA	59990	602	USCSP	1	0.140





Demonstration

- Viewing Cost Share Budget on the Grant Dashboard
- Viewing Cost Share Actuals on the Grant Dashboard



Salary Cap



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What is Salary Cap?

A Salary Cap is an imposed limit for the total salary rate allowed to be charged for an individual by a sponsor. For example, NIH currently has a salary cap of \$225,700*.

Any amount above the salary cap must be recorded as cost share and will be considered mandatory uncommitted cost share to properly capture total expended effort and cannot be used as effort on another sponsored project.

This is to prevent double counting of effort and ensure faculty do not become overcommitted.

Please note: This is different from voluntary uncommitted cost share because this is a sponsor-imposed limitation and represents costs that are specifically unallowable by the sponsor.



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Salary Cap Example

Dr. Greyhound's annual institutional base salary is \$300,000 and they have committed (and expended) 10% effort on an NIH grant that has a salary cap of \$225,700.

Due to the NIH limit, the max we can directly charge this NIH grant is \$22,570 ($\$225,700 \times 10\%$).

In order to properly record the effort committed (and expended) on the NIH grant, the remainder would have to be booked as cost share on the grant:

10% Effort at IBS:	\$30,000	($\$300K \times 10\%$)
Allowed per Cap:	\$22,570	($\$225,700 \times 10\%$)
Amount to Cost Share:	\$7,430	($\$30,000 - \$22,570$)

Payroll form would directly charge 7.52% ($\$22,570/\$300,000$) and cost share 2.48% ($\$7,430/\$300,000$) to the grant to account for the full 10% effort expended.



Total Expended Effort Example

	Percent of Distribution ▾	Amount ▾	Operating Unit ▾	Department ▾	Fund Code ▾	Account ▾	Class Field ▾	Business Unit ▾	Project/Grant ▾	Activity ID ▾	Cost Share ▾	Select ▾
1	7.940000	15755.739000	CL071	135800	A0001	51300	101					<input type="radio"/> No
2	32.060000	63618.261000	CL071	135800	F1000	51300	202	USCSP		1		<input type="radio"/> No
3	60.000000	119061.000000	CL071	135800	A0001	51300	101					<input type="radio"/> No



AutoSave OFF | salary_cap_calculation_workbook(5)

Home Insert Draw Page Layout Formulas Data Review View Automate Acrobat Tell me

Paste | Arial 11 | General | Conditional Formatting | Format as Table | Cell Styles

fx =G34*24

UofSC Salary Cap Calculation Template - 12 Month Appointment

The following template can be used to calculate Institutional Base Salary (IBS), Salary Cap, and amounts of corresponding EPAF Account Change forms to assist in recording effort. Only key in YELLOW HIGHLIGHTED cells.

- Calculate Faculty member's Institutional Base Salary (IBS):**
 To calculate IBS, enter the faculty members total pay for a single pay period (regardless of appointment type (12 month, 9 month, etc.) For example, if a faculty member received \$8,750 in total (from all sources excluding any bonuses) on their February 1st paycheck, enter \$8,750.

Total Pay Per Pay Period:	14,532.79	○	= Salary Cap Calculations are needed, proceed to Step 2.
Calculated IBS (annualized):	348,786.96	○	= Salary Cap Calculations are not needed, proceed to Step 6.
- Enter the sponsor Salary Cap (CAP) being used:** 199,300.00
 For example, if you are using the most current year NIH Salary Cap or a previous year cap, enter dollar amount of cap (annual). If the calculated IBS (Step 1) is less than the Salary Cap from the sponsor (Step 2), then you can skip to Step 6 below.
- Determine value of effort expected to be expended on project:**
 Be sure to convert person months, summer or academic months into a percentage. See Tab 2 "Conversions" if you need assistance with this conversion.

Total Effort (%) Committed:	35%
Value of Effort based on IBS:	122,075.44 (annualized)
Per Pay Period:	5,086.48
Value of Effort based on CAP:	69,755.00 (annualized)
Per Pay Period:	2,906.46
- Calculate the amounts of salary allowed to be directly charged to the grant project and the amount unallowed (portion above the Salary Cap).**

Total Value of Committed Effort:	Per Pay Period: 5,086.48	Annualized: 122,075.44
Allowed as Direct Charge to Grant:	2,906.46	69,755.00
Unallowed - Must record as Cost Share:	2,180.02	52,320.44
Variance (should be zero):		
- Process the needed account change EPAF forms to update salary distribution based on the calculations in Step 4:**

Total Pay Per Pay Period:	14,532.79		
Allowed as Direct Charge to Grant:	2,906.46	20.00%	ACCOUNT CHANGE EPAF directly to grant project
Unallowed - Must record as Cost Share:	2,180.02	15.00%	ACCOUNT CHANGE EPAF as COST SHARE to grant project
Non-Grant Funding:	9,446.31	65.00%	Non-Grant Committed time (A or E Funded, etc.)
Total Effort:	14,532.79	100.00%	Total Effort

Time and Effort (T&E):		Per Pay Period	
Directly Charged to Grant based on Salary Cap:		2,906.46	
Cost Shared to Grant (portion above Salary Cap):		2,180.02	
Total Effort charged:		35%	
Effort shown in T&E based on IBS:		20.00%	} 35.00%
Cost Shared Effort in T&E:		15.00%	
- Faculty Member's IBS is less than the CAP and account change forms can be processed based on effort committed without adjustment.**

Total Pay Per Pay Period:	14,532.79		
Allowed as Direct Charge:	5,086.48	35.00%	ACCOUNT CHANGE EPAF directly to grant project
Non-Grant Funding:	9,446.31	65.00%	Non-Grant Committed time (A or E Funded, etc.)
Total Effort:	14,532.79	100.00%	Total Effort

Salary Cap Worksheet - 9mth | Salary Cap Worksheet - 11mth | Salary Cap Worksheet - 12mth | Conversion

Salary Cap Calculation Template

The Salary Cap Calculation template can be found on the Salary Allocation section of the [Business Manager, Grant Administration, and Principal Investigator Training Toolbox](#) pages on the Controller's Office website.



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Salary Cap Calculation Template

To help with salary distribution allocations related to Salary Caps, we've developed the following Excel spreadsheet template to assist.

When using this template, you will need to know:

- Employee's total salary per pay period (remember bonuses or cash awards are excluded)
- Sponsor Salary Cap
- Total effort percentage committed

You can find this template here:

- [Salary Cap Calculation Workbook Template](#)
- There is a tab for 12, 11, and 9-month Appointments



Key Takeaways



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Cost Share – Key Takeaways

It is very important to ensure there are departmental funds available to cover your cost share responsibility.



Review Cost Share Budget at the beginning of the award.



You are responsible for recording your cost share.



Record cost share in ratio with project spending – do **NOT** wait until the end of the project to record cost share!



Sponsors ***can and will*** withhold reimbursement if you are not meeting cost share requirements!



Resources and Contacts



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Available Resources

Visit the Controller's Office website for the following resources:

- [Cost Share Information](#)
- For Cost Share and Salary Allocation training resources visit the [Business Manager, Grant Administration, and Principal Investigator](#) pages in the Resource and Training Toolbox.

Visit the SAM Office website for the following resource:

- [No Cost Extensions](#)

Visit the Grant Administration page on the Controller's Office website for the following resource:

- [Using the Account Funding Change eForm](#)



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Office of the Controller

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Grants and Funds Management

Sponsored Award Set Up

➤ Sponsored Award Management

Sponsored Award Invoicing and AR

Sponsored Award Reporting

Sponsored Post Award Close Out

Grants and Funds Staff Directory

Compliance and Tax Management

Payroll Department

Operational Management and Reporting

External Financial Reporting and Transparency

Resource and Training Toolbox

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Sponsored Award Management

Award management occurs once the grant, contract or cooperative agreement has been awarded to the university. During award management, the principal investigator (PI), along with assistance from department grant support staff, is responsible for fulfilling the proposed project and overseeing financial and personnel activity, all while ensuring compliance with university and sponsor policies and procedures.

Sound management of sponsored projects is critical to maintain the public trust in research results and outcomes. Success of a sponsored project is contingent on both the ability of the PI and grant support staff to carry out the project by ensuring proper stewardship of the awarded funds.

Award Management Activities

Major activities that may occur during award management include:

- expending funds, including purchasing, managing personnel and travel
- making modifications to the award budget, personnel, and timeframe
- monitoring financial activity on the award, and when necessary, initiating cost transfers in a timely fashion
- issuing project reports, including both financial and technical
- if an award has one or more subawards, it is important for the PI to carefully monitor the sub awardee's activity

Cost Share

Expand all



Expense Monitoring



Expense Timing



Cost Transfers



Monthly Payroll Account Funding Review Checklist for Business Managers/PI



Advance/Risk Accounts



Where to Find the Resources

For Cost Share resources, visit the [Sponsored Award Management](#) page found in the Grants and Funds Management section.



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Grant Administration

Grant Administration of Sponsored Awards supports academic and administrative business units to include personnel management, fiscal operations, and coordination with multiple governing areas to ensure compliance with Uniform Guidance and grant awards. Understands and executes the various stages of the grant lifecycle including pre-award review, grant progress monitoring, and award closure in coordination with the Principal Investigators.

Below is a list of Grant Administration tasks you may be responsible for within your college/department. Sections include links to training resources that support each task.

Note: Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

Account Funding Change

Expand all



Close Out Matrix



Cost Share



Cost Transfers



Indirect Cost (IDC)



Introduction to Grants Management



Milestone Notifications



Monitoring Awards



No Cost Extensions



Where to Find the Resources

For Cost Share training resources, visit our [Grants Administration](#) page in the Resource and Training Toolbox section.



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PeopleSoft Finance Training Schedule

Top Ten Q&A Series

This webinar series is designed to address the most frequently asked questions we receive. The session will begin with a review of the top ten questions and answers noted by our office, providing clear guidance and best practices. Following this overview, the second portion of the session will be dedicated to open Q&A, allowing participants to ask questions directly and receive real-time clarification from our team.

What	When	Where
Accounts Payable Top Ten Q&A	Wednesday, October 22nd, 2025 at 2:00 PM	Online (Teams Meeting)
Travel Top Ten Q&A	Wednesday, November 5th, 2025 at 2:00 PM	Online (Teams Meeting)
Supplier Top Ten Q&A	Tuesday, November 11th, 2025 at 2:00 PM	Online (Teams Meeting)
Chart of Accounts Top Ten Q&A	Wednesday, January 14th, 2026 at 2:00 PM	Online (Teams Meeting)
Card Programs Top Ten Q&A	Thursday, January 15th, 2026 at 2:00 PM	Online (Teams Meeting)
Transaction Corrections Top Ten Q&A	Tuesday, January 27th, 2026 at 2:00 PM	Online (Teams Meeting)
Time and Effort Top Ten Q&A	Thursday, January 29th, 2026 at 2:00 PM	Online (Teams Meeting)
P-Card Purchasing Shared Service Q&A	Tuesday, February 3rd, 2026 at 9:00 AM	Online (Teams Meeting)
Payroll Top Ten Q&A	Tuesday, February 3rd, 2026 at 2:00 PM	Online (Teams Meeting)
Time and Labor Top Ten Q&A	Thursday, February 5th, 2026 at 2:00 PM	Online (Teams Meeting)

On Demand Training

The Controller's Office offers on demand training. To complete the training, click the corresponding link that will take you to the training quiz. Once you finish the training with a score of 80% or higher, a confirmation email will be sent to you with additional information.

Where to Register for Training

To register for scheduled trainings, visit our [PeopleSoft Finance Training Schedule](#) page.



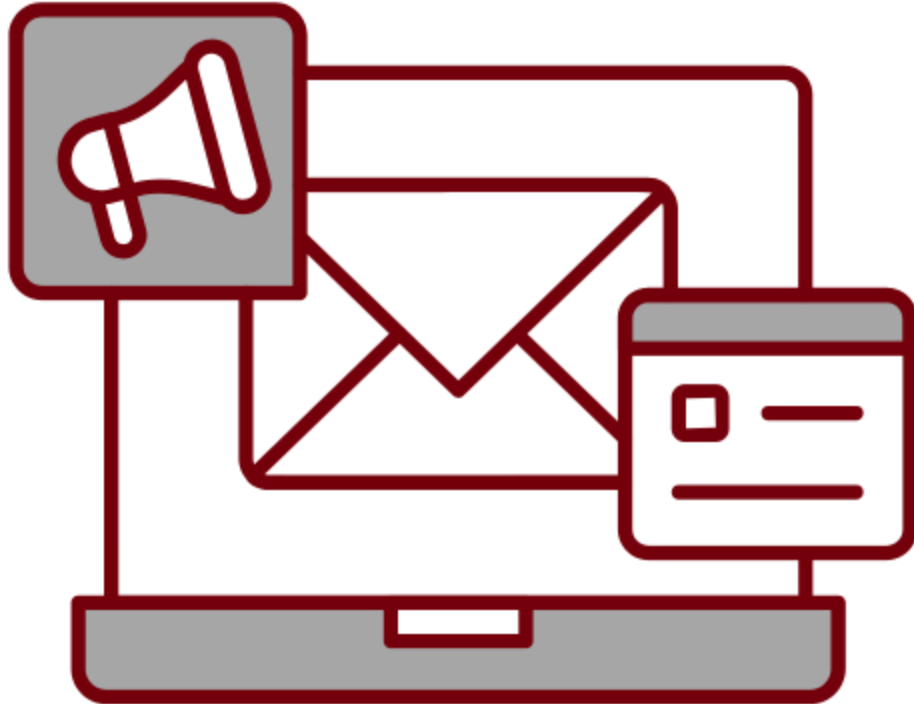
Who is my PAA?

The Post Award Accountant (PAA) is identified on the Grant Dashboard in the Finance Intranet. The project team member designated as the CGA is the PAA for the project.

10013367 CCI Phase I: NSF Center for Polymers for a Circula	National Science Foundation	CON0007127 2317582	09/01/2023-08/31/2026 [36 months]
Operating Unit	Department	Fund	Class
CL071 ARTS AND SCIENCES	130200 CHEMISTRY & BIOCHEMISTRY	F1000 FEDERAL GRANT	202 RESEARCH ACTIVITIES
PROJECT TEAM			
Role	Name	USCID	Email
BM	Lackey, Shannon V	Q71600810	svlackey@cec.sc.edu
CGA	Melton, James Fitzgerald	P31516592	jmelt@sc.edu
KEY	Lotter, Christine Rene	V69889962	lotter@mailbox.sc.edu
PI	Tang, Chuanbing	V20180906	tang4@mailbox.sc.edu



Contact Us



For specific questions, please visit our [website](#) to find the appropriate contact.



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Questions



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THANK YOU!

Office of the Controller



Alone, we can do so little; together,
we can do so much.



Address:

1600 Hampton Street
Columbia, SC 29208



Contact Number:

Phone: 803-777-2602
Fax: 803-777-9586



Email Address:

controller@sc.edu



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