**New SPA employees!**

**Amber Miller** was with the Ames Lab since 2011, and will be taking the majority of Erin Johnson’s Engineering accounts.
**Heather Scott** had a split appointment with the Leopold Center for Sustainable Agriculture and the Iowa Pork Industry Center, and she will be taking Neena Bentley’s AES accounts, as well as other accounts TBD.

**Upcoming Events**

e-Data User Group: Multi-Year Reporting Wed, May 20 9:00
e-Data New Employee Training: Financial Reporting Tue, June 2 9:00
e-Data New Employee Training: Sponsored Programs and SPA Financial Report Tue, June 9 9:00
e-Data New Employee Training: Subaccount Reporting Tue, June 16 9:00

**FAQ Topics for SPA website**

|  |  |
| --- | --- |
| Account Delegates | Intramural Billing Corrections |
| Additional Funding & Use of Advance Accounts | ISU Costing Policy |
| Advanced Accounts | Letters of Intent and Vacation Payouts |
| Airfare Credits (Unused) | Meal Allowability on SP Accounts |
| Cash Advances  | Membership Fees |
| Computer Purchases | NIH Kirschstein NRSA Awards |
| Cost Share | Open Skies Agreement & the Fly America Act |
| Cost Transfers | PI Transfers to Other Institutions |
| Document Retention | Post Doc Benefits Shortfall |
| EASE Summary Screen | Reduction of PI Effort |
| Effort Reporting | Refunds/Reimbursements of Prior Expenses |
| Electronic Personnel Actions (EPA) Double Transfers | Retirement Incentive Option (RIO) Costs |
| Electronic Personnel Actions (EPA) for Exact Amounts | RMM IDC Distribution |
| Equipment | Sick Leave Retirement Payouts |
| Federally Owned Equipment | Subrecipient Monitoring |
| Fixed Price Award Residual Balances | Tuition Allocation to Federal 4XX Accounts |
| GECs on SP Accounts | Unallowable Costs |
| Graduate Student Fellowships | Unlike Circumstances |
| Hazardous Materials Surcharge | Visa - ISSO Fee |
| Incentive Accounts | VO Approvals - Putting on Hold |
|  | VO System Corrections |

**Year-End Schedule
The calendar and memo are both available here.**[**http://www.controller.iastate.edu/controller/yearend.htm**](http://www.controller.iastate.edu/controller/yearend.htm)

**Cost Share info (no NEW information here, but several people have asked that we put something in writing explaining cost share, so Erin Johnson put this together)**

Cost sharing (or matching) is the portion of project or program costs not borne by the funding agency.

There are two types of cost share that must be documented: *Mandatory Cost Share* and *Voluntary Committed Cost Share*. Mandatory cost share is cost share required by the sponsor as a condition of receiving the award. Mandatory cost share is included in the proposal documents to the sponsor as a requirement of the award. Voluntary committed cost share is cost share offered by the University even though it is not a specific sponsor requirement. Voluntary committed cost share becomes a commitment that must be documented as part of the performance of the sponsored agreement.

Cost share sources include all contributions such as cash and in-kind contributions from third party contributors, University funds (faculty or staff effort, direct costs), and unrecovered indirect costs.

Failure to meet mandatory or voluntary committed cost share can result in a reduction of the total award amount.

For cost sharing to be allowable the costs must be:

1. Verifiable from the recipient’s records.
2. Not included as contributions for any other sponsored or federally assisted project or program.
3. Necessary and reasonable for proper and efficient accomplishment of the project or program objectives.
4. Allowable under the applicable cost principles of the award.
5. Not paid by the Federal Government under another award, except where authorized by Federal Statute to be used for cost sharing or matching.
6. Included in the approved budget when required by the awarding Federal agency.
7. Incurred during the performance period of the award.

Responsibilities:

Sponsored Programs Accounting coordinates the documentation of cost share on sponsored programs accounts. SPA enters percentages to be printed on EASE forms based on budget data or input from departments. Departments are responsible for forwarding information regarding effort that needs entered into the EASE system, departmental statements with applicable transactions flagged, and forwarding any third party in-kind letters to their Sponsored Programs Accountant.

Acceptable Documentation:

***Third Party Costs:*** These are the costs of a project or program that are assumed by a third party. To document such costs the third party would need to complete the Certification of Third Party Costs form (commitment letters provided during the proposal stage only state the third party commitment, not that they have actually incurred the expenditure). Contact your SPA Accountant for a copy of this certification form. The completed form is then forwarded to the SPA Accountant to be included with the cost share documentation in the grant file.

 In the event of an audit, the contributing third party would need to ensure that they are able to provide supporting documentation for those reported expenses.

***Other Sponsored Projects:*** Depending on the specifics of the arrangement, these agreements could be negotiated through OSPA. When the award is signed, the award would be forwarded to SPA and an account established. Expenditures incurred on the award could then be used to fulfill the cost share requirement and would be documented with copies of departmental statements. Even if a cost share account is fully funded up front, only the actual expenses will be used as cost share. Federal awards cannot typically be used as cost sharing, unless authorized by Federal Statute.

***University Funds:*** This type of commitment must be documented by tracking the actual expenditures. These costs are normally comprised of effort, equipment, supplies, tuition and other expenses as allowed.

Effort for salaried employees performed on sponsored projects is tracked in the ISU Employee Activity Summary of Effort (EASE) system. Semiannually (March and October) statements are generated for employees to certify effort from the previous six month period (ending June 30th and December 31st). Salaried employees attest on their EASE form percentage of effort for individual Federal and State sponsored projects. Any effort over the amount of paid effort is considered cost share. Additional information regarding the process can be found at: <http://www.policy.iastate.edu/policy/effort>

For other expenditures such as hourly payroll, equipment, supplies, and tuition departmental statements with the applicable transactions highlighted need to be forwarded to the Sponsored Programs Accountant.

***Unrecovered Indirect Costs:***There are two different types of indirect costs that may be used as cost share. The first is unrecovered indirect costs related to not receiving the full indirect rate from the sponsor (the difference between what we received and what we could have received). The second is indirect costs related to those ISU direct costs being used as cost share (EASE, travel, supplies, etc.). Indirect used as cost share should be included in the sponsor approved budget/proposal to be considered allowable.