

Accounting Treatment for Direct Cost Cost-Sharing

All Cost Sharing instances must be documented whether or not the sponsor requires an accounting of it in a financial report.

Cost Sharing of faculty and A&P salaries is recorded manually in the UTMB Time and Effort Certification process.

Departmental administration, working with the Principal Investigator, are expected to track and identify non-salary cost sharing expenditures at the transaction level and to maintain accurate records of this cost sharing. The records for cost sharing accounts are retained for the same period as the records for the related sponsored agreement.

The allowable cost sharing should be timely and accurately charged to the appropriate cost sharing source. Expenditures can only be identified as cost sharing for a single project. Departmental administration should be prepared to demonstrate this one-time use when required. Additionally, the type/purpose of funding used as the cost sharing source must be compatible with the type/purpose of the related sponsored agreement; that is, research cost sharing must be supported by a UTMB source suitable for multiple functions including research (such as an E&G fund) or a source restricted for research, and not, for example, from a source restricted for instruction.

Please contact your post-award specialist in Research Services if you have questions about this guidance.

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