

Cost sharing calculations

Example 1

Given the following for an on-campus OR project:
 PI Salary = \$50,000
 PI has committed 5% effort to the project
 Sponsor has approved F&A as cost sharing

Budget Requested from the Sponsor

Salaries, Wages, and Benefits	\$0
Supplies	\$15,000
Travel	\$5,000
F&A @ 51%	\$10,200

Calculate:

Total cost share direct costs committed	\$2,500	(\$50,000 x 5% effort)	\$808	Fringe	\$3,308
Total F&A on cost share	\$1,687	(\$3,308 x 51% MTDC)			
Total cost sharing provided	\$4,995	Direct costs + F&A			

Given the following for an on-campus OR project:

PI Salary = \$50,000
 PI has committed 5% effort to the project
 Sponsor limits F&A recovery to 10% of their funds, but allows unrecovered F&A as cost share

Budget Requested from the Sponsor

Salaries	\$2,500
Benefits	\$813
Supplies	\$15,000
Travel	\$4,000
F&A @ 10%	\$2,231

Calculate:

Total unrecovered F&A	\$9,149
MTDC	\$22,313
F&A @ 51%	\$11,380
F&A paid by sponsor	(\$2,231)
Total	\$9,149

Example 3

Given the following for an on-campus OR project:
 PI Salary = \$50,000
 PI has committed 5% effort to the project
 Sponsor requires 25% of their award as cost sharing

Budget Requested from the Sponsor

Salaries	\$0			
Benefits	\$0			
Supplies	\$15,000			
Travel	\$4,000			
F&A @ 51%	\$9,690	<====	Total	\$28,690

Calculate:

How much cost sharing must be provided, based on the sponsor's requirement?	\$7,173	(\$28,690 x 25%)			
What are (direct) costs that must be included in the cost sharing amount?	\$2,500	Salaries	\$808	Fringe	\$3,308 Total
Are additional costs needed to meet the cost sharing requirement?	Yes				

Example 4

Given the following for an on-campus Outreach project:
 PI Salary = \$50,000
 PI has committed 5% effort to the project
 PI will host a conference and collect at \$25 registration fee from each of the 100 attendees.

Budget Requested from the Sponsor

Salaries	\$2,500			
Benefits	\$813			
Supplies	\$2,500			
F&A @ 40%	\$2,325	<====	Total	\$8,138

Calculate:

How much cost sharing will be provided?	\$2,500	(\$25 x 100 attendees)		
What are the total project costs?	\$10,638	\$8,138	Sponsor	\$2,500
			Program Income	