

Definition of Cost Sharing

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Cost Sharing is defined as the portion of the total project costs of a specific sponsored agreement that is borne by the Amherst campus (or in some cases, a third party), rather than the sponsor. Cost sharing normally represents a reallocation of departmental or school resources to partially support an externally sponsored project.

To track cost sharing obligations a companion Chart Field String (CFS) is created with the same sponsored project ID in the University's finance system. Only specific resources or funds are available to use as companion CFSs.

Resources (Funds) Available for Cost Share Companion CFSs

<u>Fund</u>	<u>Description</u>
11000	State Maintenance
51006	Tuition Retention
51086	Continuing Ed Incentive
51342	General Operating Fund
51344	Faculty Startup
51369	General Operating Funds - 2
52132	Research Trust Fund Return
52135	RTF-Dean/Dept
52138	PRI-CUMIRP
53500*	Private Gifts
53800*	Endowment
53626**	Program Income

* Private Gift/Endowment CFSs may be used only if the sponsored project purpose is determined to be within the restricted purpose of the Gift or Endowment.

With prior approval of a [Federal awarding agency](#), **an approved [program income account](#) may be used to meet cost sharing requirements of a Federal award

Note Service Centers (Revenue Based Budgets (RBB) or any rate based operations) are not available as cost sharing companion CFSs. Service Center CFSs are specifically budgeted to support only the operation of that particular CFS for which it was approved.