

### **RGC Cost Share Form (RGC-6)**

This form is required when cost share is provided on a sponsored project. Complete this form to indicate what University expenditures will be used to satisfy the cost share commitment and to budget the cost share account in SAP when an award is received. Completed form will be uploaded to the GMS Proposal File prior to routing the proposal for internal review and approval.

#### **Contact Information**

Date:

Completed By:

Email:

#### **Proposal Information**

Investigator Name(s):

GMS Number:

SAP Number (if applicable):

Proposal Title:

#### **Cost Share Information**

##### **Cost Share Type**

Mandatory—required by the sponsor. (Please attach supporting documentation of cost share requirement.)

Voluntary—offered by the investigator(s). \*

##### **Cost Share Value Basis**

Percentage of total award. Percentage:

Ratio of expenditures. Ratio (e.g., 1:2):

Specific dollar amount. Dollar amount:

Partial or full waiver of F&A costs. F&A rate to be applied to sponsor award portion:

Other (please explain below). Cost share value:

\*Cost sharing (regardless of type) should only be provided when required/encouraged by the sponsoring agency.

## Cost Share Commitment Expenditures

Complete the table below indicating what University expenditures will be used to satisfy the cost share commitment. Any expenditures reported as cost share must be for the sole purpose of completing the project scope of work and cannot be used for any other University objective. Expenditures must come from non-sponsored accounts unless approved by the sponsor(s).

<b>Budget Item</b>	<b>Amount</b>	<b>Source</b>	<b>Account of Source to Use</b>
Adjunct Salary			
Professional Salary			
Graduate Assistant Salary			
Other Salary			
Hourly Wages			
Fringe			
Travel			
Materials and Supplies			
Services			
Rentals—Off Site Facilities			
Participant Support			
Tuition and Fees			
Capital Equipment			
Other (third party, volunteers, program income)			
<b>Total Direct Costs</b>			
Modified Total Direct Costs			
F&A on Cost Share*			
Unrecovered F&A*			
<b>Total NKU Cost Share</b>			

**\*Please see next page for explanations on how to calculate F&A on cost share and unrecovered F&A.**

## Cost Share Calculations

### F&A on Cost Share

Calculate full F&A on the cost share by applying the full, applicable NKU F&A rate to the Modified Total Direct Cost amount on the previous page.

### Unrecovered F&A

Unrecovered F&A occurs when NKU is required by a sponsor to charge less than NKU's full, applicable F&A rate. For example, NKU's full applicable F&A rate is 37%, but the sponsor requires NKU to use a 10% F&A rate. With sponsor approval, unrecovered F&A may be used to meet cost share obligations. Calculate unrecovered F&A as follows: Full, applicable NKU F&A rate minus sponsor required F&A rate multiplied by the sponsor modified total direct cost portion.

## Cost Share Notes

Below, please provide any additional information regarding the cost share that may be helpful to RGC.

## Approvals

If the completed form is being uploaded to the GMS proposal record prior to the internal review and approval routing, approvals will be obtained electronically through the GMS routing and signatures **are not** needed below. If the form is completed after GMS proposal review and approval routing, signatures **are** needed below.

Principal Investigator

Date

Chair/Director

Date

Dean/Vice President

Date