

APPENDIX 13: COST-SHARING OF SALARIES

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Dr. J. Doe is a faculty member in the History Department. Dr. Doe has just been awarded a Grant by the National Endowment for the Humanities that requires Dr. Doe to cost-share 25% of his salary for the period September 1, 20XX through May 31, 20XX. Dr. Doe's base rate per month is \$6,250.00.

PROPOSED BUDGET		
	DUKE	NEH
SALARIES		
DR. J. DOE, PRINCIPAL INVESTIGATOR 25% EFFORT, 09/01/XX - 05/31/XX \$6,250 X 9MOS X 25%	\$14,063.00	
FRINGE BENEFITS		
\$14,063 x 21.4%	\$ 3,010.00	
SUBTOTAL PERSONNEL COSTS	\$17,073.00	
SUPPLIES		
		\$ 5,000.00
EQUIPMENT		
		\$ 1,000.00
TRAVEL		
		\$ 2,000.00
TOTAL DIRECT COSTS	\$17,073.00	\$ 8,000.00
F&A COSTS @ 54% OF MTDC		
		\$ 4,320.00
TOTAL COSTS	\$17,073.00	\$12,320.00

FINANCIAL REPORT

DESCRIPTION	G/L ACCOUNT	ITD PLAN
Salaries & Wages Cost-Sharing	603400	14,063
Fringe Benefits	610000	3,010
Cost-Shared Salaries & Fringe	808000	(17,073)
Supplies	645000	5,000
Equipment	665000	1,000
Travel	698600	2,000
Indirect Costs	694600	4,320
	TOTAL AWARD	\$12,320

Cost Distribution Form

Duke University/Health System COST DISTRIBUTION

(Please Use F1 HELP Key for explanations in ANY field below)

DUKE UNIQUE ID #: 12345678

Nonexempt (Biweekly-UB) Exempt (Monthly-UM)

PERSONAL DATA *(Printed or Typed Only)*

Last Name: **DOE**
(Family Name)

First Name: **J.**
(Given Name)

MI:

U.S. SSN: **000 11 2222**
(required)

COST DISTRIBUTION CHANGE (Cost Center or Service Type/Category Change)

PRESENT				NEW			
COST OBJECT	ST	SC	% or Amount	COST OBJECT	ST	SC	% or Amount
1500010	60	13	1.000	3430000	60	34	0.250
	60			1500010	60	13	0.750
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		
	60				60		

Dates of Change *(Required)*: From To Cost-Sharing Cost Object: 1500010

Remarks or Explanations:

Cost Distribution Form must be routed to the HRIC

Authorized Departmental Signature: BUSINESS MANAGER <i>(Print Authorized Name and Obtain Signature)</i>	Date: 08/01/2003	Tel: (919) 123 4567 <i>(Required Information)</i>
Authorized Budgetary Signature: <i>(Print Authorized Name and Obtain Signature)</i>	Date:	Tel: () <i>(Required Information)</i>
Authorized Other Signature: <i>(Print Authorized Name and Obtain Signature if needed)</i>	Date:	Tel: () <i>(Required Information)</i>
Prepared By: PAYROLL CLERK <i>(Print Name and Obtain Signature)</i>	Date: 08/01/2003	Tel: (919) 890 1234 <i>(Required Information)</i>

APPENDIX 13: COST-SHARING OF SALARIES

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**NEH GRANT
EXPENSE REPORT**

COST OBJECT: **343-0000**

P.I.: DR. J. DOE

DATE	DESCRIPTION	G/L ACCOUNT	EXPENDITURES	
09/25/XX	F/S DOE,J SEPT.	603400	1,562.50	debit
09/25/XX	F/S Fringe	610000	334.38	debit
09/25/XX	Cost-Shared S & FB	808000	1,896.88--	credit

**HISTORY DEPARTMENT
FINANCIAL REPORT**

COST OBJECT: **150-0010**

DATE	DESCRIPTION	G/L ACCOUNT	EXPENDITURES	
09/25/XX	F/S DOE,J	601300	4,687.50	debit
09/25/XX	F/S Fringe	610000	1,003.13	debit
09/25/XX	Cost-Shared S & FB	808000	1,896.88	debit