Greetings all –

It has come to our attention that some of the SOAPF’s provided by departments **to ALLOCATE cost share expense back to the department** include source codes of 285 or 3xx for both Committed Cost Share (CCS) and Over the Cap (OTC) Cost Share.

Cost share is quite complicated because CCS is reportable, and OTC is an unallowable expense. However, the treatment of their allocation to the departments is the same.  At the end of each day, the posting of any expense to source 285 is allocated back to the department using a department SOAPF code that has been provided by the department for each of the CCS accounts at set up or a longstanding code that was provided historically by the department to accept all OTC cost share.

These are the SOAPF’s that we are referring to.

3xx source codes are specifically sponsored projects codes (same for 285) so they CANNOT be chosen by the department **for allocation**. Any transaction that hits a source 285 or 3xx MUST have an associated sponsored project/award ID.

**This is not to be confused with what SOAPF can be used for committed cost share.**

Based on the findings that my team has made, they will be reaching out to the departments who are affected, requesting a SOAPF that does not include source 285 or 3xx.

SPAC will be putting together a brown bag to discuss cost share in the upcoming months.

Best,

Laura

**Please be advised, as of January 1, 2023 SPAC will be fully remote.  We will continue to provide strong customer service.  Please refer to our contact list for the appropriate email address to refer your questions.** [New-SPAC-Contact-List-11022022-LS.pdf (umaryland.edu)](https://www.umaryland.edu/media/umb/af/spac/contact/New-SPAC-Contact-List-01192023-LS.pdf)

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