

# OSPA Grant Subject Matter Expert Training - Open Lab

September 19, 2023

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# Agenda

## Cost Share

### • Cost Sharing/Grant Matching

#### ○ Cost Share Reporting

- What is the cost share commitment for my grant?
- How do I post an expense in SAP as cost sharing for my grant?
- How do I determine the cost share fund for my grant?
- How many different cost share funds are there?

### • Subcontracts

#### – Subaward Invoice Monitoring

- What information should be included on the invoice from the subrecipient?
- Do you have SIR designated?
- How do I add an SIR to a grant account in SAP?
- What if there is a problem with the invoice entered?
- How can I tell if the invoice has been paid?
- How can I view the invoices for a Subaward if I cannot get them to open through the notification email?

### • Effort on Grants

- Check effort on budget
- Effort should be entered into CDEM for the entire budget period (typically one year)
- Review PI summary monthly to confirm everyone is charging.
- Review eCert against the budget to confirm everyone is charging.
- Effort for Key Personnel should match the budget proposal if effort is being reduced sponsor approval may be required.

# What is cost share?

- What is cost share? Project costs not borne by the sponsor  
Also known as matching or in-kind contributions  
Committed to the sponsor and made a condition of the award  
(may or may not be reportable)

The screenshot displays a software interface for viewing grant details. The main window is titled "Display Grant Master 3210002785 - Incoming". Below the title bar, there are navigation tabs: "General Data", "Responsibilities", "Award", "Dimensions", "Cost Share", "Reference", "Billing", "Reporting", and "Payment". The "Cost Share" tab is currently selected. The "Cost Share Data" table is visible, showing the following information:

Me...	CS Method Text	Repo...	Description	Perc...	Y..	Amount Propos...	Grant	Cost Center	Freq	Amour
F&A	FACILITIES & ADMI...		Unrecovered F&A	45.00	3	17,774.00				
F&S	FACULTY EFFORT SY...		F&A on CS Salary	45.00	3	2,855.00		1013625448		
F&S	FACULTY EFFORT SY...		Kawashima	5.00	3	6,344.00		1013625448		

At the bottom of the window, there are two summary fields: "Total Proposed" with a value of 26,973.00 and "Total Spent" with a value of 0.00.

## Why does cost share matter?

- Requirement to account for all funds, including University resources, committed to and incurred to perform the scope of work
- Must be delineated from sponsored expenses and tracked in the accounting system as part of overall project costs
- Real dollars provided by the department, not the sponsor
- Unfulfilled commitments may result in loss of sponsored funds  
Included in and impacts F&A calculation

## Who is responsible?

- OSPA –determines commitment
- Principal Investigator and Departmental staff – validates allowability and records expenses and transfers funding in university accounting system
- RFS - validates cost share commitment is met and reports to the sponsor according to award requirements

## Types of cost share

- Faculty and staff cost distribution
- Unrecovered F&A Departmental contributions
- Third party contributions

Note: Although the cost share fund is used to demonstrate compliance with salary cap limitations, it is not a cost share expense

## What is allowable?

- Expense incurred within the period of performance
- Necessary, reasonable & allocable to accomplish the scope of work
- Expense must be verifiable and documented  
Cannot be used as cost share on multiple awards
- Expenses unallowable per sponsor guidelines are also unallowable to fulfill cost share commitments

## How is cost share funded?

- Funding cost share is required to pay for expenses posted to the cost share fund within the university accounting system
- Automatic cost sharing funding program (recommended – See link in resources slide for more details)
- Journal Voucher transfer

## How do I view the cost share commitment?

- Cost share commitment is captured in the proposal and reflected in the award
- Can also be viewed in GMGRANTD in the Cost Share tab
- Commitment can be dollars or a percentage

# How do I view the cost share commitment?

**Budget Summary:**

Category	Federal	Non-Federal
Personnel	\$124,474	\$175,079
Fringe	\$35,453	\$53,776
Travel	\$19,500	\$0
Equipment	\$0	\$0
Supplies	\$25,398	\$0
Contractual	\$53,019	\$53,019
Other	\$24,500	\$2,000
<b>Total Direct Charges</b>	<b>\$282,344</b>	<b>\$283,874</b>
<b>Indirect Charges (34%)</b>	<b>\$79,330</b>	<b>\$77,811</b>
<b>TOTALS</b>	<b>\$361,674</b>	<b>\$361,685</b>

Federal Funding: \$361,674  
 Non-Federal Cost-Share/Match Funding Commitment: \$361,685  
 Total Approved Budget: \$723,359

General Data | Responsibilities | Award | Dimensions | **Cost Share** | Reference | Billing

**Cost Share Data**

Me...	CS Method Text	Repo...	Description	Perc...	Y..	Amount Propos...
3RD	3RD PARTY CONTRIB...	✓	Virginia Tech Match			53,019.00
3RD	3RD PARTY CONTRIB...	✓	donated seed			2,000.00
DEPT	DEPARTMENTAL COST...	✓	Lab tech	25.00		42,181.00
F&A	FACILITIES & ADMI...	✓	F&A on CS	34.00		77,811.00
FES	FACULTY EFFORT SY...	✓		10.00		81,144.00
FES	FACULTY EFFORT SY...	✓		11.00		58,022.00
FES	FACULTY EFFORT SY...	✓		10.00		47,508.00

Total Proposed: 361,685.00

**COST SHARING INFORMATION**

Date	8/23/2021	PI	PI Name
Account	32XXXXXXXXX	UKRF/MIS#	202006190830
Title	Project Title	Fund	XXXXXXXXXX
Sponsor	Name of Sponsor		

This is the cost share fund number.

The above referenced account has a cost sharing obligation which must be documented in accordance with University of Kentucky Cost Sharing Guidelines. Cost sharing was either committed in the proposed budget or is a result of the actual award totaling less than the proposed budget. Details are outlined below.

- This sponsored project includes a requirement to report cost sharing directly to the sponsor.
- Faculty effort is committed as cost sharing and must be documented through the Faculty Effort System.

Whether cost share must be reported to the sponsor.  
 Whether faculty effort is cost shared.

**Sponsored Project Accounting Reporting Details**

F&A Rate	Base	Func.Area	Is Off Campus	Budget Rule
53.00	4	0220	N	4

**PROPOSED COST SHARING COMMITMENT**

Completed by Office of Sponsored Projects Administration

This provides details about the type and amount of cost sharing commitments, if any.

Method	Budget Detail	Percent	Year	Amount	Matching Funds
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Total Cost:  
 Direct Cost:

# How do I view the cost share activity posted?

- SAP t-codes available to view grant expenses can also be used to view cost share expenses and funding based on the fund used in the variables
- Sponsor funds start with 022\* **(Direct Charges the Grants)**
- Cost share funds start with 001189\* **MUST CHANGE FUND**

## SAP tcodes

S\_ALN\_01000003 - Annual Budget Vs. Commit./Actual Lin

S\_PLN\_16000269 - Grants Management: Line Item Display

# How do I view the cost share expenses posted?

Tableau Reporting Grant Ledger Report (for example)

Variables: fund = 001189\* fund type = CSTSHR

PTD Expense column for entire project. YTD is fiscal year to date.

[Tableau View for Grant Ledger Report on Cost Share](#)

The screenshot shows the Tableau interface for the 'Grant Ledger Report' workbook. The breadcrumb trail is 'Explore / Financial Reporting / FI Financial Accounting / Grants Management / Grant Ledger Report'. The workbook is owned by 'Lavender, ShaRona' and was last modified on 'Sep 8, 2023, 10:09 AM'. There are 2 views, 1 data source, 0 connected metrics, 19 custom views, and 0 subscriptions. A list of views is shown below:

Type	Name
<input type="checkbox"/> <input type="checkbox"/>	Variable Screen Grant Ledger Report
<input type="checkbox"/> <input type="checkbox"/>	Grant Ledger Report

The screenshot shows the 'Variables' configuration panel for the 'Grant Ledger Report' workbook. The variables are configured as follows:

Variable	Value
Grant Number (Required)	(None)
Sponsored Class (Group)	Expenses
Fiscal Year	2024
Sponsored Class	(None)
Fiscal Period (Parameter)	EOY - September
Funds Center & Funds Center Name (Combined)	(All)
Lifecycle Status & Lifecycle Status Description (Combined)	Fund
Fund	(Multiple values)
Company Code	UN00
Fund Type	CSTSHR
GL Account Description & GL Account (Combined)	(All)
Discipline & Discipline Description (Combined)	(All)
Functional Area & Functional Area Name (Combined)	(All)
Is Closely Related Project	(All)
Department Code Grant & Department Name Grant (Combined)	(All)
Uniform Guidance Flag	(All)
Prime Grant	(All)
Is Participant Support	(All)
Grant Sponsor & Grant Sponsor Description (Combined)	(None)
Document Type & Document Type Description (Combined)	(None)
Sponsored Program	(All)

At the bottom of the panel, there is a note: 'It is recommended that filters are used in this workbook to limit the amount of data being reported.' Below this note is a green 'EXECUTE' button.

The screenshot shows the 'Custom Views' dialog box. The 'Name this view' field contains 'Cost Share Expenses'. The 'Make it my default' checkbox is unchecked, and the 'Make visible to others' checkbox is checked. The 'Save' button is highlighted. Below the dialog box, a list of 'Other Views' is shown:

View Name	Owner
Original (default)	Lavender, ShaRona
3048114938 - CED W 162	Amar, Matou
3048115800 - CED W 364	Amar, Matou
3200002702 - RA-19/Brehm	Amar, Matou
3200003095 - SG-3	Amar, Matou
3200003207 - IS-20	Amar, Matou
3200004233 - R32r11v/Chaoell	Amar, Matou

# How do I view the cost share expenses?

SAP tcodeS\_ALN\_01000003

Annual Budget vs Commit/Actual (for example)

Use variant **CS EXP ONLY** Invoice column are expenses

Sp. Class	Sponsored Class Description	G/L Acc	RefDocumnt	Budget Amt	Invoice	Open Items	Available Amt	Text
				0.00	903,204.20	13,209.32	916,413.52-	Subtotal 010[10/01/2011-06/29/2020]

# How do I view the cost share funding balance?

Tableau Reporting Grant Ledger Report

Variables: fund = 001189\* and remove sponsored class (to include funding GLs)

PTD Expense column for entire project. YTD is fiscal year to date.

The final result row will show the balance to fund (automatic funding is completed each month)

← Explore / Financial Reporting / ... / Grant Ledger Report / Grant Ledger Report ☆

Variable Screen Grant Ledger ... Grant Ledger Report

Grant Ledger Report  
 FY: 2024  
 Period:002 - August

Department Code Grant & Department Name Grant (Combined)	Prime Grant	Grant Number	Grant	Fund	Fund Type	Budget From	Budget To	Budget Class Key	Budget Class Description	GL Account	GL Account Description	Budget	Current Expenses	YTD Expenses	PTD Expenses	Cumulative Commitments	Parked FI Docs	Available_Budget	% Budget Available
61060, PLANT & SOIL SCIENCES	3200003240	3200003240	THE HEMP EFFECT: WHAT IMPACT WILL INCORPORATING HEMP INTO TRADITIONAL CROP ROTAT	0011890300	CSTSHR	5/1/2020	4/30/2025	E511000	Direct Salary & Benefits	511011	Faculty Full-Time Regular Pay	\$0.00	\$338.86	\$677.72	\$12,777.42	\$6,777.20		(\$19,554.62)	
										520100	Employee Health Coverage - Faculty	\$0.00	\$24.56	\$49.12	\$898.00	\$491.20		(\$1,389.20)	
										520200	Employee Life Insurance - Faculty	\$0.00	\$0.12	\$0.24	\$6.16	\$2.40		(\$8.56)	
										520400	FICA - Faculty	\$0.00	\$25.80	\$51.60	\$972.81	\$518.40		(\$1,491.21)	
										520500	Retirement - Faculty	\$0.00	\$33.89	\$67.78	\$1,090.20	\$677.80		(\$1,768.00)	
										520710	Miscellaneous Fringe Benefit - Faculty	\$0.00	\$2.85	\$5.70	\$243.74	\$57.00		(\$300.74)	
										520762	AD&D Insurance-Faculty	\$0.00	\$0.04	\$0.08	\$1.60	\$0.00		(\$1.60)	
											Total								
<b>Grand Total</b>												\$0.00	\$426.12	\$852.24	\$15,989.93	\$8,524.00		(\$24,513.93)	

## How do I view the cost share funding balance?

SAP tcodeS\_ALN\_01000003 Annual Budget vs Commit/Actual Lin Use variant CS BALANCE

Invoice column are expenses and revenues

The final result row will show the balance to fund

Sp. Class	Sponsored Class Description	G/L Acc	RefDocumnt	Budget Amt	Invoice	Open Items	Available Amt	Text
				0.00	262,315.83	13,209.32	275,525.15-	Subtotal 010[10/01/2011-06/29/2020]

# Resources

BPM E-50-2 Cost Sharing <https://www.uky.edu/ufs/e-50-2-cost-sharing>

OSPA [Cost Sharing/Grant Matching](#)

FI GM 320 Advanced Cost Sharing Training

[Tableau View for Grant Ledger Report on Cost Share](#)

# Questions



# Subcontract at Award Stage

## OSPA's On-Line Subagreement Request

- The PI will need to submit a request for a subaward using the OSPA On-Line Subagreement request form in the Subaward Database.
- The Subaward Database is an online portal where any UK employee could create a draft online request form for the subaward.
- [OSPA's On-Line Subagreement Request](#) (Note: Only the Principal Investigator can submit the request form.) The submission by the PI confirms his/her approval to proceed with the subaward using the information provided on the request form including the attached scope of work and budget.
- See [OSPA On-Line Subagreement Request Guidance](#) for additional details.
- Subagreements are budgeted in E530200 (first \$25,000 of each) and E530201 (amount over \$25,000 of each). Once the subaward has been signed, the Subaward Administrator will alert the OSPA administrative staff and the Purchase Order (PO) will be created. Once the purchase order has been created, an email is sent to the Principal Investigator at UK with a copy of the subaward and PO. An additional email will be sent to the administrative contact at the subrecipient institution, including a copy of the fully executed subaward and the PO. The purchase order created will begin with **78XXXXXXXX**.
- The college/department is responsible for assisting the PI with review of the subrecipient expenditures on the monthly ledger. This includes making sure the budget is in the correct category (E530200 or E530201) and the expenditures are correct. There should not be other debit/credit entries outside of the AP process in these sponsored classes.

## Amendment/Modification

Most subaward modifications are initiated when an increment of funding from the sponsor is issued. If an amendment is needed for an existing subaward, the PI will need to submit an official request to OSPA via the [OSPA's On-Line Subagreement Request](#). Be sure to check the box '*Going to request Amendment*'. For additional information please see [Amendment Guidance Document](#) or email [ospasubaward@uky.edu](mailto:ospasubaward@uky.edu).

# What information should be included on the invoice from the subrecipient?

- a. Unless detailed otherwise in the subaward agreement, invoices should include the following:
  1. Purchase Order Number
  2. UKRF Technical Representative
  3. Invoice Number
  4. Invoice Period
  5. Invoice Date
  6. Project Budget Period
  7. Categorical Breakdown of Current and Cumulative Expenses
  8. Cost Share Expenditures (if applicable)
  9. Certification Statement
    - a. Specific statement is required for awards under federal Uniform Guidance. Per UG section 200.415, “To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: **“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”**”
10. Signature of Signing Official
11. Remit to Information

# Do you have SIR designated?

Is the Subaward Invoice Reviewer (SIR) designation in SAP required?

- a. No
- b. b. The system will move to the certification step for the PI if no SIR responsibility type is listed on the responsibilities tab of the grant to which the purchase order is associated.
- c. Though it is **recommended practice** for the department to support the PI by conducting a financial review of the document, the SIR review is not required by the University.

## How do I add an SIR to a grant account in SAP?

- a. If the SIR is for all accounts in a department number or series of department numbers, email [subawards@uky.edu](mailto:subawards@uky.edu) with the department number(s) and SAP ID of the person designated as SIR for each department. A cross reference will be maintained in Research Financial Services, so the designation can be added to new accounts going forward.
- b. If the SIR needs to be account specific, email [subwards@uky.edu](mailto:subwards@uky.edu) with the account number(s) and SAP ID of the person designated a SIR for each account. This process will need to be repeated as new accounts are created.

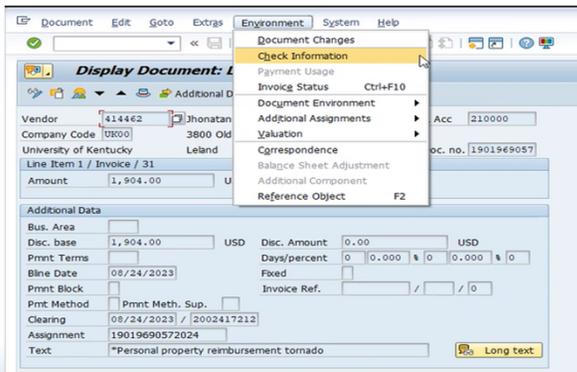
# What if there is a problem with the invoice entered?

## a. If the amount is incorrect

- a. Place the invoice on hold with reason "Invoice amount in question".
- b. Add a detailed note why the amount is incorrect (optional).
- c. Contact the Subawardee (cc [subawards@uky.edu](mailto:subawards@uky.edu)) for one of the below solutions:
  - i. Ask for a debit or credit memo to be submitted to [APPOinvoices@uky.edu](mailto:APPOinvoices@uky.edu). Once the invoice for the difference is received, the approver will approve both invoices at the same time. **Note:** Credit memos need to be approved first, then the original invoice to ensure the net of the two are paid.
  - ii. If the Subawardee is unwilling to provide a debit or credit memo as needed, advise them to include the correction on their next invoice. Once the next invoice is received, the approver will approve both invoices at the same time. b. If the amount is correct but other information is not correct or missing a. Place the invoice on hold with reason code from the drop down box relating to the issue.
- b. Add a detailed note why the invoice is on hold (optional).
- c. Contact the Subawardee (cc [subawards@uky.edu](mailto:subawards@uky.edu)) for a correcting invoice reflecting the change needed
  - i. Examples could be UG statement missing, signature missing, correcting invoice period, cost share missing or incorrect, etc.
  - ii. Ask for the correcting invoice to be emailed to you (SIR, PI and/or department support staff).
  - iii. Ensure only the requested information has been changed on the invoice.
  - iv. Upload the correcting invoice as supplemental documentation ([QRC on uploading documentation](#))
  - v. Approve invoice
- c. **Note:** Only the initial invoice should be sent to [APPOinvoices@uky.edu](mailto:APPOinvoices@uky.edu). SAP identifies duplicate invoices. Accounts Payable Services is not able to change invoice amounts, therefore, revised invoices are not accepted. APS do not review documentation for changes when invoices are resubmitted.

# How can I tell if the invoice has been paid?

- a. The invoice will post to the ledger in SAP once it is processed by APS; however, it will not pay until approved by the SIR (if applicable) and certified by the PI.
- b. SAP t-code FK10N



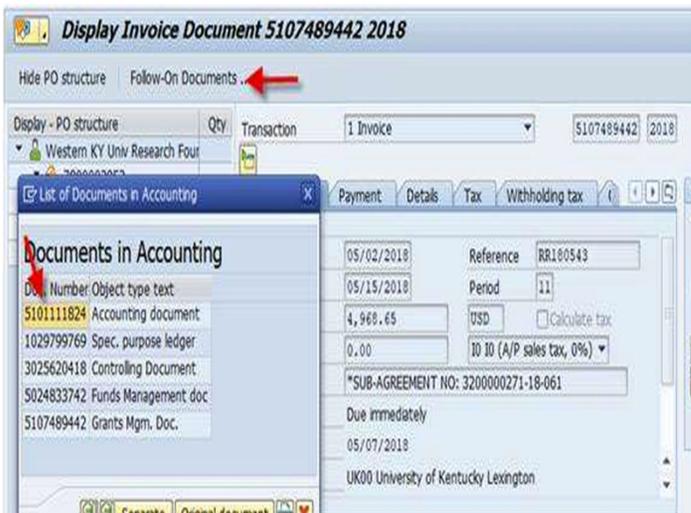
## How can I view the invoices for a Subaward if I cannot get them to open through the notification email?

- a. Open transaction code: ME23N
- b. Click on the material document #

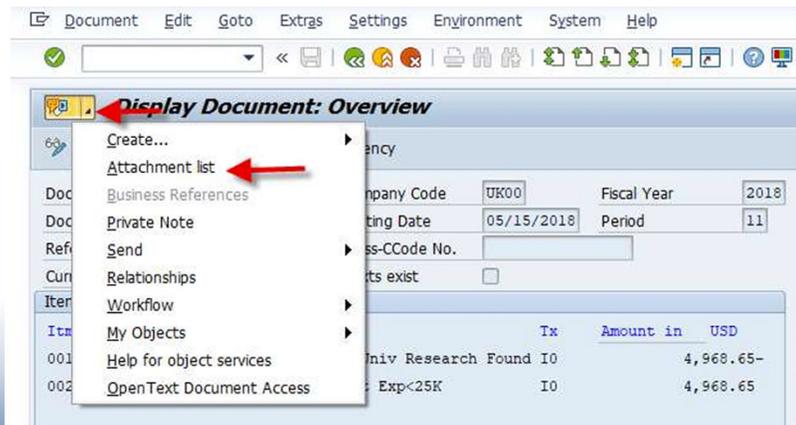
The screenshot shows the SAP Subawards FO SRM 7800003953 interface. The top section displays the document overview with fields for Vendor (147622 Western KY Univ Resear.), Doc. date (10/11/2017), and a list of material documents. The bottom section shows the 'Item' details for material document 3200000271-18-061, with tabs for Limits, Material Data, Quantities/Weights, Delivery Schedule, Delivery, Invoice, Conditions, Account Assignment, Purchase Order History, and Texts. The 'Invoice' tab is active, displaying a table of invoices with columns for Material Doc., Item, Posting Date, Quantity, Unit, Qty in OPUs, Amt. in loc. cur., Cr. I, Amount, Reference, and Time of day.

Sh. #	Mat. Doc.	Item	Posting Date	Quantity	Unit	Qty in OPUs	Amt. in loc. cur.	Cr. I	Amount	Reference	Time of day
IRL	5107355298		1 12/11/2017				57.14		57.14	RR180290	15:20:00
IRL	5107323267		1 01/09/2018				371.41		371.41	RR180333	15:50:17
IRL	5107399922		1 02/09/2018				535.69		535.69	RR180390	11:51:16
IRL	5107432141		1 03/15/2018				4,860.38		4,860.38	RR180434	10:33:51
IRL	5107456173		1 04/05/2018				5,029.08		5,029.08	RR180479	12:51:10
IRL	5107489842		1 05/15/2018				4,968.65		4,968.65	RR180543	10:27:15
Tr./Ev. Invoice receipt							15,842.35		15,842.35		

- c. Click on Follow-On Documents...
- d. Double click the Accounting Document Number



- e. Click on the arrow next to Display Document: Overview
- f. To see any current attachments, click on Attachment list



g. Double click on any attachment to open



Icon	Title	CreatrName	Created On	Created...
	Attach to RR1805...	Jeffrey Mossey	06/05/2018	14:49:17
	RR180543	Jessica L Milner		08:34:21
	RR180543	Jennifer M Nied...	05/15/2018	10:35:10
	RR180543	Jennifer M Nied...		10:28:04

# Questions

