

Cost Share Reporting

(Revised 11/2011)

Cost share reporting will occur on a quarterly basis for alignment with the majority of financial reporting requirements. However, pay periods will not be split, therefore, each quarter end will be the end of the pay period that includes the last day of the 3/31, 6/30, 9/30, and 12/31 reporting quarters.

Each department's cost share contact will receive a .pdf file via e-mail. The file will contain all of the coversheets for projects that may need to have cost sharing reported. The coversheets will include information regarding start and end dates of the award and the amounts of cost share both required and reported to date. Please check that the required amount matches the latest transmittal and budget information from your files.

The only coversheets that need returned to Sponsored Programs Accounting (SPA) are those in which Cost Share is NOT being reported for the quarter. When cost share is not being reported, return a paper copy or email a scanned copy of the Cost Share Cover Sheet to SPA with the box checked "There is no cost sharing for this reporting period." Coversheets do not need to be signed.

The spreadsheet should be completed for all projects for which cost share is being reported for by the department and e-mailed to Laura Hohenbary at laura8@ksu.edu. Please only submit one spreadsheet per department with all cost share listed for that department. Do not add, delete, rearrange or change the formatting of any of the columns in the spreadsheet, but add as many rows as necessary. Do not include any blank rows. Make sure all rows and columns are completely filled in for each cost share being reported (ie. do not leave any cells blank).

Column Descriptions:

Reporting Org – 5 digit Org number of the department reporting the cost share.

Project Cost Sharing For – Grant project (GORG#####) that cost sharing is being reported for.

Employee Name – name of the employee cost sharing is being reported for.

Employee ID –HR Employee ID (W000000#####. Do not use Position ID.

Project – Non-grant project the employee was paid from (NORG#####).

Fund Source – Non-federal Fund source that was used to pay the employee (#####)

Project Org – Org number that was used to pay the employee (#####)

Payroll Period End Date – End Date of each payroll period being used for cost sharing. Valid payroll end dates are on the HR web site at: <http://www.k-state.edu/hr/paydates.html>.

Days – number of days in the pay period being used for cost sharing. The maximum is 10 days.

% of Cost Sharing Time for Salary – percent of Salary time being cost shared. This percentage will calculate on the employee's total salary (not just the portion of salary paid by the project listed in the 'Project' column).

% of Cost Sharing Time for Benefits – percent of benefits time being cost shared. This percentage will calculate on the employee's total benefits (not just the portion of benefits paid by the project listed in the 'Project' column).

Please verify the correct Project, Fund Source and Project Org are reported. Employee pay sources do change and it is extremely important the correct source is reported. Salary and benefits are not always paid from the same Project, Fund Source and Project Org combination. There are two reports in PeopleSoft that may be useful when completing the spreadsheet: “Pyrl Funding: How EE was Fund” and “Pyrl Funding: Who on Account”. Both reports can generate funding information in an Excel format that can be copied into the cost share spreadsheet. Detailed instructions for generating these reports are located at: <http://www.k-state.edu/hr/hris/hris-reports.html#fun> .

An example of a completed cost sharing spreadsheet is located [here](#).

After the completed spreadsheet is e-mailed to SPA, validation checks will be performed on the data in the spreadsheet. The validation checks include:

- Checkpoint 1 – Grant Project does not exist
- Checkpoint 2 – Pay Period End Date does not exist
- Checkpoint 3 – Award and Pay Period Conflicts
- Checkpoint 4 – Greater than 10 days
- Checkpoint 5 – Invalid Reported Payroll Funding
- Checkpoint 6 – Cost Share Percent > Distribution Percent
- Checkpoint 7 – Invalid Fund Sources
- Checkpoint 8 – Invalid Projects
- Checkpoint 9 – Count of Problems
- Checkpoint 10 – Cost share Percent Fractions
- Checkpoint 11 – Award is Final Reported

If a data error is generated during the validation process, the department will be sent a spreadsheet detailing the error(s). The spreadsheet will contain multiple tabs or sheets, one for each validation checking process. Upon receipt of the validation/error spreadsheet the department should view each tab/sheet for errors listed and correct them on the cost share reporting spreadsheet. After all errors are corrected, the cost share reporting spreadsheet should be returned via e-mail to SPA.

The corrected cost sharing spreadsheet will again be run through the validation process. Upon successful completion (ie. no errors generated) of the validation process, the spreadsheet will be used to generate a cost share report(s) detailing salary, benefits and total amount of cost share reported for the reporting quarter. This report(s) will then be returned as a .pdf file to the department via e-mail.

After all cost share reports have been processed for the quarter for the University, final checks will be performed on the information. The most important being to verify an employee’s cost share has not exceeded the amount available when all funding information is added together. Departments will be notified when necessary.

See [Validation Checks Explained](#) for more information.

Cost Share Revisions

It is possible that it will be determined at a later point in time that cost share was not reported correctly for a previous reporting period. Revisions are allowable per the University's [Cost Share Transfer Policy](#). The validation process and other checks will be repeated that were performed when the initial spreadsheet was submitted.

Payroll Transfers/Adjustments

Payroll transfers and adjustments can affect cost sharing when the total pay period salary/benefit amount is changed and/or when the project/source/org combination used for cost sharing is changed. After SPA receives payroll downloads containing adjustments and transfers a report detailing transactions affecting cost share previously reported is generated. Spreadsheets for the departments that are affected are then re-run through the validation process. If errors are generated, the department will be notified. If the amounts of cost share change, revised reports will be sent to the department.

Cost Share Reported Exceeds Pay

After all cost share for a quarter has been received, SPA will run a report to identify instances where cost sharing reported exceeds the salary/benefits available (paid). SPA will notify affected departments and request a revised cost share spreadsheet be submitted.