

Carnegie Mellon University
Sponsored Projects Accounting
(PA12) Cost Sharing Overspent Balances
Updated: September 20, 2019

Frequency: End of Award
Responsible Staff: SPA Accountants
Approval Required: None

Summary:

When actual expenses for completion of the research project's scope of work exceeds the funding provided by the sponsor, a cost sharing entry is entered to reduce the total sponsor costs to the funded amount.

Procedure:

1. New department cost sharing obligations will be identified on the Reconciliation Sheet (**Attachment PA-G**). *Please refer to Award Close-out Procedure.*
2. Cost Sharing is to be done within the Grants Management Application to a "29xxxxx" award if it is voluntary non-committed cost sharing. If it is committed cost sharing, then continue to use the 200xxxx award.
3. Link and fund the department's cost sharing award to the same project as the sponsored award you are working on and input and baseline a budget. (The department may have setup a task specifically for cost sharing, so please check with them to see which task to link.)
NOTE: Make sure the cost sharing award has the same Award Purpose as the sponsored award.
4. Ensure that the Award Status is ACTIVE and that the Close Date is current.
5. Separate the over expenditure amount into direct and indirect costs.
Direct Portion = TOTAL over expenditure / (1+F&A rate)
6. Enter Expenditure Batch in: **GM → Expenditures → Pre-Approved Batches → Enter Actuals**

(Continued on next page.....)

Operating Unit: CM OPERATING UNIT ORG/

Batch: ADEPALMA 1042439 COST

Ending Date: 26-APR-2015

Class: Usages

Description: ADEPALMA 1042439 COST SH.

Transaction Source:

Status: Released

Created By: SLOBE, AUTUMN

Created Date: 30-APR-2015

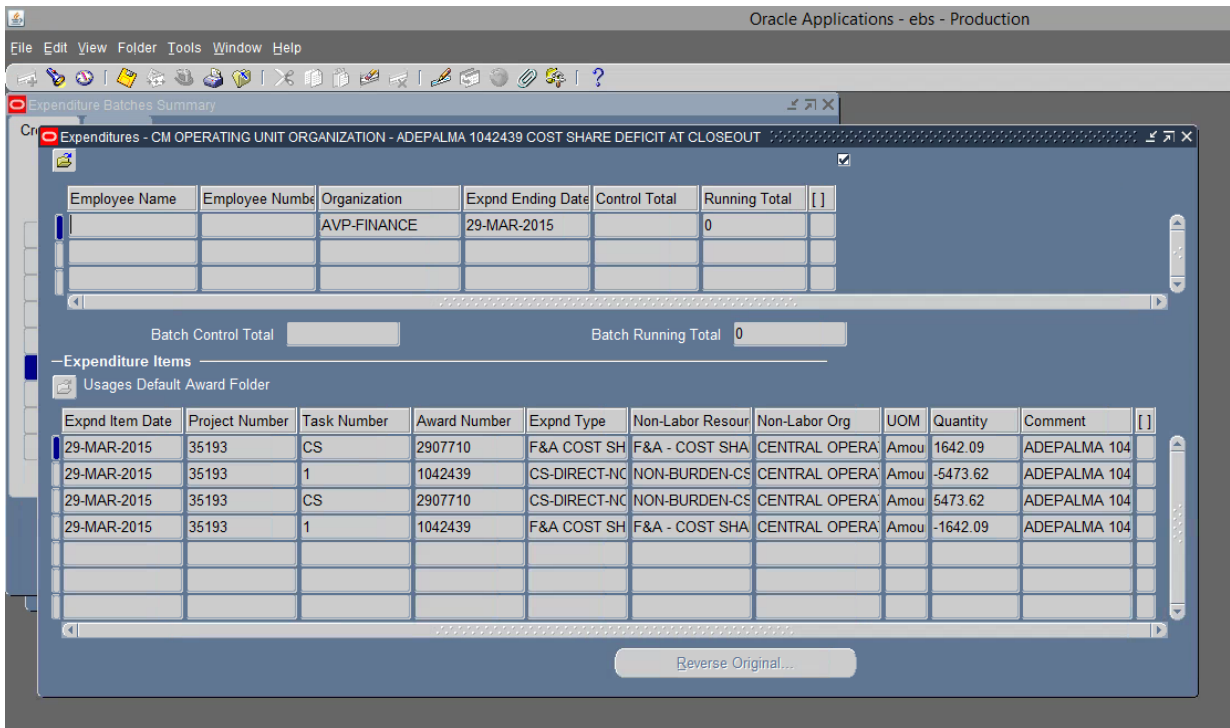
All Negative Transactions Entered As Unmatched

Reverse Expenditures In a Future Period

Amounts	Control	Running	Difference
Totals		0	
Count		1	

Buttons: Rework, Submit, Reverse..., Copy From..., Expenditures

7. Select the Operating Unit that you are working in (CM, QATAR, AUS).
8. Enter your Andrew user ID followed by the Oracle award number and a very brief description of the entry in the Batch field, then tab or return. (Such as COST SHARE ENTRY PER FINAL RECON).
9. Enter the date of the Sunday before the current date in the Ending Date field, then tab or return.
NOTE: This date will always default to a Sunday.
10. In the Description field, start with your Andrew ID, then the award number, and then enter information to describe the transaction. (Suggested format: ANDREWID AWARD# COST SHARE OVERSPENT BALANCE TO DEPT ACCOUNT)
11. Check the box for “**All Negative Transactions Entered As Unmatched**”.
12. Click the **Expenditures** button in the bottom right corner of the screen to move to the Expenditures screen



13. Enter **AVP-Finance** in the **Organization** field.

14. The **Expend Item Date** field will automatically populate with the ending date from the previous screen. Be sure to overwrite this default date with a date that is prior to the end date of the sponsored award.

15. Enter the following information:

Project	Task	Award	D/C	Expenditure Type	Non-Labor Resource	Non-Labor Org	Quantity/\$ Amt
Project #	Task #	1xxxxxx	C	CS-DIRECT-NON-BURDEN	NON-BURDEN-CS-DIRECT	CENTRAL OPERATIONS	- Direct \$
Project #	Task #	29xxxxx	D	CS-DIRECT-NON-BURDEN	NON-BURDEN-CS-DIRECT	CENTRAL OPERATIONS	+ Direct \$
Project #	Task #	1xxxxxx	C	F&A COST SHARING	F&A - COST SHARING	CENTRAL OPERATIONS	- F&A \$
Project #	Task #	29xxxxx	D	F&A COST SHARING	F&A - COST SHARING	CENTRAL OPERATIONS	+ F&A \$

16. NOTE: If the award burdens the Admin Fee, remove the Direct Costs using the Expenditure Type COST SHARING – DIRECT (automatically removes the Admin Fee from the PTA). The cost sharing portion should use the Expenditure Type CS-DIRECT-NONBURDEN so that the Admin Fee does not post to the cost sharing award. On the recon, show the Admin Fee as being cost shared, but put a note in the comment section that the department does not need to actually cost share the Admin Fee. This process needs to run overnight and MUST be completed before month end so that the close process isn't affected.

17.

Project	Task	Award	D/C	Expenditure Type	Non-Labor Resource	Non-Labor Org	Quantity/\$ Amt
Project #	Task #	1xxxxxx	C	COST SHARING - DIRECT	COST SHARING-DIRECT	CENTRAL OPERATIONS	- Direct \$

Project #	Task #	29xxxxx	D	CS-DIRECT-NON-BURDEN	NON-BURDEN-CS-DIRECT	CENTRAL OPERATIONS	+ Direct \$
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18. For both entries, enter the same as written in the description, beginning with your Andrew ID, in the **Comment** field such as “ANDREW ID AWARD# COST SHARE OVERSPENT BALANCE TO DEPT ACCOUNT.”
19. Click the yellow **Save** button and you will returned to the **Expenditure Batches Screen**. Click **Submit**.

The screenshot shows the 'Expenditure Batches' form with the following fields:

- Operating Unit: CM OPERATING UNIT ORGA
- Batch: PALMA 1010941 CS ENTRY
- Ending Date: 18-MAR-2012
- Class: Usages
- Description: PALMA 1010941 CS TO CLOSE
- Transaction Source: (empty)
- Status: Working
- Created By: DEPALMA, AUTUMN
- Created Date: 27-MAR-2012
- All Negative Transactions Entered As Unmatched
- Reverse Expenditures In a Future Period
- Amounts section:

	Control	Running	Difference
Totals			
Count			

Buttons at the bottom: Rework, **Submit** (circled in red), Reverse..., Copy From..., Expenditures.

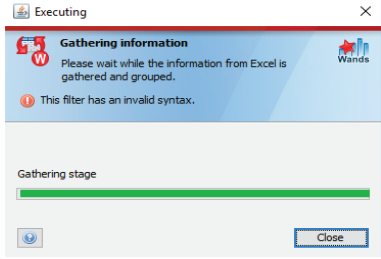
20. Next, you need to run a Request in: **Reports** → **Run** → **Single Request**
21. Choose “**GMS: Costing and Funds Check on Usage and Miscellaneous Costs**” and enter the following information, leaving the other fields blank:
- Project Number:** Project number associated with the cost sharing
 - Through Date:** Use the Ending Date as used for the CS entry.
- NOTE: For a closeout, you will also need to run Invoicing and Revenue using the end date of the award to close.*
22. When the department requests cost sharing to a “5xxxxxx” award, an additional GM entry is required. First verify that the 5xxxxxx award is not restricted funds before being using the award to cover cost sharing. Once this is confirmed, follow Steps 1 through 18 for processing the normal cost share entry and then make the following additional entry:

Project	Task	Award	D/C	Expenditure Type	Non-Labor Resource	Non-Labor Org	Quantity/\$ Amt
Project #	Task #	29xxxxx	C	Transfer to Close	Transfer to Close	Balance Sheet	- Direct \$
Project #	Task #	5xxxxxx	D	Transfer to Close	Transfer to Close	Balance Sheet	+ Direct \$

NOTE: If Heinz or Tepper requests cost sharing to a “5xxxxxx” award, you will move the entire amount of the over expenditure (Direct and Indirect) from the Cost Share award to the 5xxxxxx award.

INSTRUCTIONS

Do not modify any sheet names in this workbook.

Tab	Step	Action	Result				
Control	1	Use the radio buttons to choose how criteria will be entered.	The Project and Award Number criteria fields will change depending on your choice.				
Control	2	Select the Report Period to be used for Project/Award actuals, budget, and receipts.					
Control	3	Enter either the Project or Award Number in cell D8 depending on the radio button selected.	D8 must contain the entire Project or Award Number.				
Control	4	The remaining criteria can be left blank (to return all values) or entered as either the entire or partial award/project number(s). You can enter up to 4 additional criteria. <i>For example, enter 104 to return data for all awards beginning with 104.</i>					
Control	5	Select the Reconciliation Status (Interim or Final) from the dropdown box.	Status will automatically update on the FINANCIAL REPORT and Recon tabs				
Control	6	From the Reports Wand ribbon, choose Execute > Workbook to run the reports (populate data) on the Project Award Actuals, Project Award Budget, and Cash Export tabs. <i>You can also execute each tab separately by clicking on the tab and choosing Execute > Sheet from the Reports Wand ribbon.</i>	Data will populate on the Project Award Actuals, Project Award Budget, and Cash Export tabs based on the criteria. The process will end on the Recon - Page 1 tab with the dialog box below. Click Close. 				
Recon - Page 1	7	Enter the REPORT PERIOD END DATE in cell C6. This date will be copied to the F&A and PO sheets.					
Recon - Page 1	8	Click the Return to Control Sheet button.	You will be taken back to the Control tab.				
Control	9	Review the Project and Award numbers included in the downloaded data. <table border="1" data-bbox="342 1087 846 1142"> <tr> <td>Project(s):</td> <td>38968</td> </tr> <tr> <td>Award(s):</td> <td>1090462,2001011,2906003</td> </tr> </table>	Project(s):	38968	Award(s):	1090462,2001011,2906003	If certain project(s) or award(s) appear that you do not want to include in the output, further define criteria in Step 4 to get the results you want. Do not delete data from the Project Award Actuals/Budget or Cash Export tabs.
Project(s):	38968						
Award(s):	1090462,2001011,2906003						
Control	10	Click the Create Recon sheets for each Sponsored Award button.	Separate Recon - Page, F&A, and POs sheets will be generated for each 1xxxxx award in the data and the sheets will automatically calculate.				
Recon - POs	11	On each Recon - POs sheet, choose Execute > Sheet from the Reports Wand ribbon to generate the data for Subcontracts, Consulting or Professional Service Agreements. Note: the subcontract exclusions for F&A will not calculate until the PO tab is completed.					
Recon - POs	12	Click the Add PO Data button to automatically populate the PO, Subcontract, and Expenditure data based on the executed report.	PO, Subcontract, and Expenditure data will automatically populate by Expenditure Type. Rows will automatically be added for Expenditure Types with more than 1 PO. Data for Subcontract lines on the F&A tab(s) will be updated as well.				
Questionable Costs	13	From the Reports Wand ribbon, choose Execute > Sheet to run the Questionable Costs report.	Data will populate on the Questionable Costs tab based on the criteria.				
Questionable Costs	14	Click the Display Questionable Costs button to filter out only the questionable costs.	Only the questionable costs will remain.				

Control Sheet

You must be logged into a Grants Central Admin, Grants Central Inquiry, or Grants Owner responsibility in Reports Wand.

1 Project/1 or more Awards

1 Award/1 or more Projects

PA Period	Jan20-20	#NAME?
Project Number		
Award Number 1		
Award Number 2		
Award Number 3		
Award Number 4		
Reconciliation Status	Final	

Project(s):

Award(s):

GENERAL AWARD INFORMATION

ORACLE AWARD #	FUNDING SOURCE NAME	#/N/A	MANDATORY COST SHARE?
ORACLE PROJECT #	FUNDING SOURCE AWARD #	#/N/A	REQUIRED AMOUNT (% OR \$)
PERIOD OF PERFORMANCE	PRINCIPAL INVESTIGATOR	#/N/A	COST SHARING AWARD #(s)
REPORT PERIOD END DATE	AWARD ORGANIZATION NAME	#/N/A	MATCHING AWARD #(s)
AWARD FUNDING	INDIRECT COST SCHEDULE	#/N/A	

EXPENDITURE RECONCILIATION

	SPONSORED AWARD BUDGET	SPONSORED EXPENSES IN ORACLE	PENDING ADJUST TO SPONSORED AWARD	COST SHARE EXPENSES IN ORACLE	PENDING ADJUST TO COST SHARE AWARD	TOTAL PROJECT COSTS	COST SHARE DUE TO OVERSPENDING	TOTAL NON-SPONSORED EXPENSES	TOTAL SPONSORED EXPENSES	RESIDUAL BALANCES
FACULTY SALARIES	-	-	-	-	-	-	-	-	-	-
PROFESSIONAL SALARIES	-	-	-	-	-	-	-	-	-	-
ADMINISTRATIVE SALARIES	-	-	-	-	-	-	-	-	-	-
UNDERGRADUATE SALARIES	-	-	-	-	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-	-	-	-	-
GRADUATE STIPEND	-	-	-	-	-	-	-	-	-	-
GRADUATE TUITION	-	-	-	-	-	-	-	-	-	-
GRADUATE STUDENT LOCAL	-	-	-	-	-	-	-	-	-	-
GRAD STUDENT NON-WORKSTUDY	-	-	-	-	-	-	-	-	-	-
GRAD STUDENT FEDERAL WS	-	-	-	-	-	-	-	-	-	-
GRADUATE STUDENT SALARIES	-	-	-	-	-	-	-	-	-	-
INTERNATIONAL ALLOWANCE	-	-	-	-	-	-	-	-	-	-
OTHER COMPENSATION	-	-	-	-	-	-	-	-	-	-
CONSULTING	-	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-	-	-
TRAVEL-DOMESTIC	-	-	-	-	-	-	-	-	-	-
TRAVEL-FOREIGN	-	-	-	-	-	-	-	-	-	-
TRAVEL-HOST COUNTRY DOM	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-
SUBCONTRACTS	-	-	-	-	-	-	-	-	-	-
PARTICIPANT SUPPORT	-	-	-	-	-	-	-	-	-	-
FACILITIES	-	-	-	-	-	-	-	-	-	-
UNALLOWABLE EXPENSE	-	-	-	-	-	-	-	-	-	-
PROGRAM OFFICE NON FED RECHRG	-	-	-	-	-	-	-	-	-	-
PROGRAM OFFICE RECHRG	-	-	-	-	-	-	-	-	-	-
SEI OTHER DIRECT COSTS	-	-	-	-	-	-	-	-	-	-
TRANSFER TO CLOSE SP DIRECT	-	-	-	-	-	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-
CS-DIRECT-NON-BURDEN	-	-	-	-	-	-	-	-	-	-
COST SHARING-DIRECT	-	-	-	-	-	-	-	-	-	-
TOTAL DIRECT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE FEE	-	-	-	-	-	-	-	-	-	-
F&A COST SHARING	-	-	-	-	-	-	-	-	-	-
INDIRECT COSTS	-	-	-	-	-	-	-	-	-	-
TRANSFER TO CLOSE SP F&A	-	-	-	-	-	-	-	-	-	-
Manual INDIRECT COST Adjustment	-	-	#/N/A	-	#/N/A	#/N/A	-	#/N/A	#/N/A	#/N/A
Auto INDIRECT COST Adjustment	-	-	#/N/A	-	#/N/A	#/N/A	-	#/N/A	#/N/A	#/N/A
TOTAL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CASH RECONCILIATION

CASH RECEIVED	\$	REFUND DUE?		FIXED PRICE AWARD?	
TOTAL SPONSORED EXPENSES	#/N/A	APPROVED BY		RESIDUAL TRANSFER AMOUNT	
CASH BALANCE	#/N/A	FOUNDATION RELATIONS?		DIRECT	
		SPA MANAGER INITIALS		INDIRECT	

SPECIAL NOTES

APPROVAL

SPA REPRESENTATIVE _____ DATE PREPARED _____
 SPA REVIEWER _____ DATE APPROVED _____
 Is this a REVISED recon? _____ No

GENERAL AWARD INFORMATION

ORACLE AWARD #		FUNDING SOURCE NAME	#N/A
ORACLE PROJECT #		FUNDING SOURCE AWARD #	#N/A
PERIOD OF PERFORMANCE	#N/A	PRINCIPAL INVESTIGATOR	#N/A
REPORT PERIOD END DATE	1/0/1900	AWARD ORGANIZATION NAME	#N/A
AWARD FUNDING	#N/A	INDIRECT COST SCHEDULE	#N/A

INDIRECT COST RECONCILIATION

	SPONSORED EXPENSES IN ORACLE	PENDING ADJS TO SPONSORED AWARD	COST SHARE EXPENSES IN ORACLE	PENDING ADJS TO COST SHARE AWARD
TOTAL DIRECT COSTS:	-	-	-	-

MTDC EXCLUSIONS

CAPITAL EXPENDITURES	-	-	-	-
GRAD TUITION	-	-	-	-
GRAD STUDENT FELLOWSHIPS	-	-	-	-
IC EXCLUSIONS	-	-	-	-
IC MRI CMU PITT	-	-	-	-
INTEREST EXPENSE	-	-	-	-
PARTICIPANT SUPPORT	-	-	-	-
PSC H/W MAINT & LICENSES	-	-	-	-
PSC S/W MAINT & LICENSES	-	-	-	-
PROGRAM OFFICE NON FED RECHRG	-	-	-	-
PROGRAM OFFICE RECHRG	-	-	-	-
RENTAL-LAND & BUILDINGS	-	-	-	-
STUDENT PROGRAMS-OTHER EXPENSE	-	-	-	-
STUDENT SCHOLARSHIPS	-	-	-	-
SUBCONTRACT-OVERHEAD EXEMPT	-	-	-	-
SUBCONTRACT-UNIV OF PGH	-	-	-	-
SUBCONTRACTS > \$25,000	-	-	-	-
TECHNICAL SERVICES OH EXEMPT	-	-	-	-
UNALLOWABLE EXPENSES	-	-	-	-
	\$ -	\$ -	\$ -	\$ -

INDIRECT COST RATE:	#N/A	#N/A	#N/A
SPONSORED MANUAL INDIRECT COST CALCULATION*	#N/A	SPONSORED AUTO INDIRECT COST CALCULATION	#N/A
INDIRECT COST CALCULATION:	#N/A		#N/A
INDIRECT COSTS BURDENED IN ORACLE:	-		-
ADJUSTMENT NEEDED:	#N/A	#N/A	#N/A

INDIRECT COST RATE:	#N/A	#N/A	#N/A
COST SHARE MANUAL INDIRECT COST CALCULATION	#N/A	COST SHARE AUTO INDIRECT COST CALCULATION	#N/A
INDIRECT COST CALCULATION:	#N/A		#N/A
INDIRECT COSTS BURDENED IN ORACLE:	-		-
ADJUSTMENT NEEDED:	#N/A	#N/A	#N/A

*If a Manual F&A Adjustment >\$1 is required on the sponsored award, include a reason/justification in the comments section on Page 1.

GENERAL AWARD INFORMATION

ORACLE AWARD #:		FUNDING SOURCE NAME:	#N/A
ORACLE PROJECT #:		FUNDING SOURCE AWARD #:	#N/A
PERIOD OF PERFORMANCE:	#N/A	PRINCIPAL INVESTIGATOR:	#N/A
REPORT PERIOD END DATE:	1/0/1900	AWARD ORGANIZATION NAME:	#N/A
AWARD FUNDING:	#N/A	INDIRECT COST SCHEDULE:	#N/A

SUBCONTRACT RECONCILIATION

Complete this section if the award has Subcontracts/Consulting Agreements or Professional Service Agreements.

EXPENDITURE TYPE	PO NUMBER	SUBCONTRACTOR NAME	ORACLE EXPENDITURES	OUTSTANDING INVOICES	SUBCONTRACT DATABASE CUMULATIVE TOTAL	VARIANCE
CONSULTING SERVICES				-		-
CONSULTING SERVICES (ER)				-		-
CONSULTING SVCS (ER)				-		-
PROFESSIONAL SERVICES				-		-
SUBCONTRACT-UNIV OF PGH				-		-
SUBCONTRACT-OVERHEAD EXEMPT				-		-
SUBCONTRACT 1				-		-
SUBCONTRACT 2				-		-
SUBCONTRACT 3				-		-
SUBCONTRACT 4				-		-
SUBCONTRACT 5				-		-
SUBCONTRACT 6				-		-
SUBCONTRACT 7				-		-
SUBCONTRACT 8				-		-
SUBCONTRACT 9				-		-
SUBCONTRACT 10				-		-
SUBCONTRACT 11				-		-
SUBCONTRACT 12				-		-
SUBCONTRACT 13				-		-
SUBCONTRACT 14				-		-
SUBCONTRACT 15				-		-
SUBCONTRACT 16				-		-
SUBCONTRACT 17				-		-

SUBCONTRACT 20
SUBCONTRACT 21
SUBCONTRACT 22
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SUBCONTRACT 26
SUBCONTRACT 27
SUBCONTRACT 28
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