

SPAR with K-Award Cost Sharing (KCS)

Facts related to this Scenario:

- SPAR Period is September 1 – December 31
- Initial distribution is 100% to Department Account
- Must modify to reflect new K-Award beginning December 1, with actual effort of 75%
- Salary exceeds K-Award cap of \$120,000 (\$90,000 at 75% effort)

Because the new K-award is limited to \$90,000 salary reimbursement for the required 75% effort, the salary over that limit must be cost shared to an institutional account. The three lines comprising the cost sharing relationship (the regular K-award line, the cost share recipient line and the joint line) must have consistent Start and End dates. The department account that will be the cost share recipient is on line 1 with a Start Date of September 1. This line must be ended on November 30th and a new line created with a Start Date of December 1st to allow the cost share relationship for the new K-award.

Person Info											
Emp Number	143926	Full Name	SPAR10, Faculty E			SPAR No.		Start Period		End Period	

SPAR Info											
SPAR No.	483064	SPAR Suffix	1	Start Period	SEP-12	End Period	DEC-12	Pay Year Type	12/12	Dept	
Reason for SPAR	New Hire - Certification Not Required					<input type="checkbox"/> Recert Overriden					

Effort Reporting and Distribution											
New	Line No	Start Date	End Date	Account Number				Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2012	31-DEC-2012	02.22278.5100.00000.000000.01000.00000.N				100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>										<input type="checkbox"/>	<input type="checkbox"/>
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Cost Sharing for Effort Reporting						
New	Line No	Start Date	End Date	Account Number		CS%
<input type="checkbox"/>						
<input type="checkbox"/>						

Detailed Steps:

1. Modify the End Date on line 1 to November 30. This is necessary to establish a cost share relationship for the K-award on December 1st.
2. In the Effort Reporting and Distribution section of the SPAR screen, click the New box on line 2 to create a new department line.

Effort Reporting and Distribution - Line# 2

Add Percentages

Start Date Account Number

End Date Actual Effort Percentage

3. Start and End Dates are automatically populated with those dates from the preceding line. Modify Start Date to reflect December 1 and End Date to be December 31.
4. Place the cursor in the Account Number field and click on the three dots on the right to access the account number drop down box.

Cost Allocation Flexfield

Entity

Department

Subcode

Purpose

Project

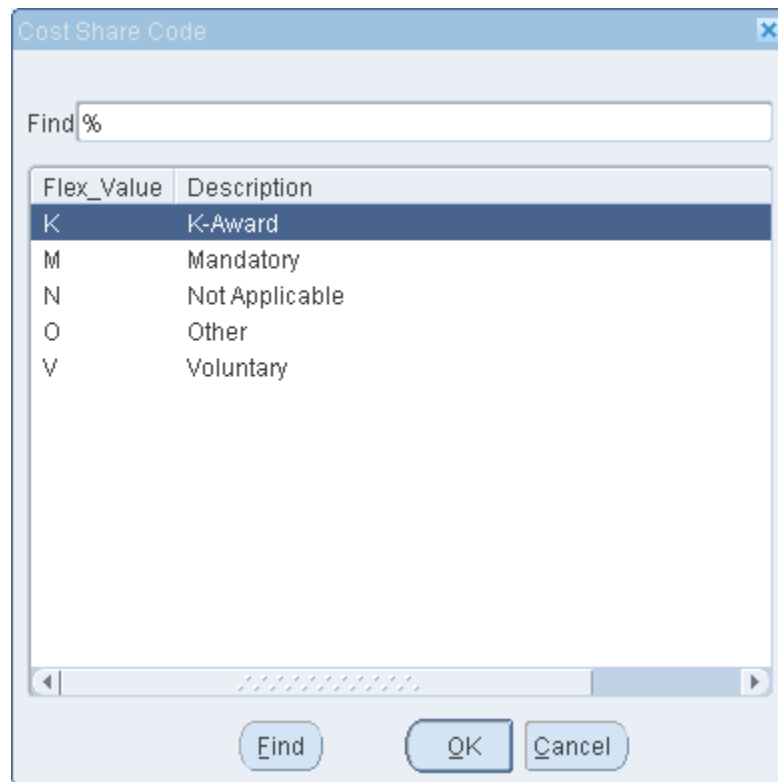
Reference

Unspecified Default-No Value

Cost Share Code Not Applicable

5. Enter the Department account number and click OK to transfer the data entered to the new line box.

6. Enter Actual Effort Percentage of 25% indicating the level of departmental effort after the 75% effort committed to the K-award. Click OK to transfer the data to the new line 2.
7. A new regular line is necessary to reflect the effort on the K-award. Click the New box on line 3 to create the K-award line.
8. The Start and End Dates are populated with December 1 and December 31, respectively, from the preceding line.
9. Enter the K-award account number with a K cost share code and click OK to transfer the data to the new line box.



10. Enter the Actual Effort Percentage of 75% and click OK to transfer the data to the new line 3.
11. As can be seen on the Cost Sharing Template calculation, Faculty E's contract salary of \$196,000 exceeds the \$120,000 K-award salary restriction. Only 45.91% of Faculty E's salary may be charged to the K-award, resulting in cost sharing of 29.09%.

UNIVERSITY OF PITTSBURGH				
Template for Use in Calculating Mandatory Cost Sharing				
			Effective Salary Cap	120,000.00
			Faculty Member:	Faculty E SPAR10
<u>Institutional Base Salary (IBS) Calculation</u>				
			Percentage FTE:	1.00
Contract Salary	196,000.00			
			Effective Allowable Salary Rate	61.22%
Length of Contract	12			
Annualized Salary	196,000.00			
Percentage FTE	1.00			
Annualized Salary @ 1 FTE	196,000.00			
Administrative Supplements	-			
Annualized IBS	196,000.00			
Proposal/Award #		Proposed/ Actual Effort %	Allowable Effort Distribution to Award	Required Cost Sharing %
403387		75.00%	45.91%	29.09%

➤ TIP: This template can be found at www.cfo.pitt.edu/fcr.

12. A joint line is needed to establish the cost sharing relationship and reflect the cost sharing required of this K-award. Highlight the department line 2 to identify it as the cost share recipient. With line 2 highlighted, click the New box on the first available line in the Cost Sharing for Effort Reporting section of the SPAR screen.

Cost Sharing for Effort Reporting - Line # 2.01

Add Percentages

Start Date	<input type="text" value="01-DEC-2012"/>	Account Number	<input type="text"/>
End Date	<input type="text" value="31-DEC-2012"/>	C. Shared Percentage	<input type="text"/>

13. The Start and End Dates of the joint line pop up box are populated with the dates of the recipient line. These dates cannot be modified to ensure the integrity of the cost sharing relationship.
14. Enter the sponsored project account number with the K cost share code in the account number drop down box. Click OK to transfer the account number to the joint line pop up box.
15. Enter the calculated cost shared percentage of 29.09 % in the C. Shared Percentage field. Click OK to transfer the data to line 3.01.
16. The system automatically adds the cost share percentage to the Actual% on the recipient line 2 to determine a Dist% of 54.09% that will be charged to the department. Likewise, the cost share percentage has been deducted from the Actual% on the K-award line 3 to determine a Dist% of 45.91% that will be charged to the K-award, consistent with the calculation on the Cost Sharing Template.

18. Press the Save-Modify button to save these changes. The system message indicates that the save was successful and assigns new suffix #2.

