



Symposium for Research Administrators

University of Wisconsin-Madison
November 8th, 2023

Cost Share

Past, Present, and Future

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Learning Objectives

Past

- Refresher on voluntary vs mandatory cost share
- WISPER Cost Share requirements

Present

- Understand what cost share info is needed in RAMP at proposal
- Understand what cost share info is needed in RAMP at award set up

Future

- Understand how cost share will be set up and tracked in Workday
- Preview what cost share transactions will look like in Workday
- Introduce payroll cost share conversion activities

What is Cost Share?

Cost share = Full cost of a sponsored project - Sponsored Award

It's the UW portion of the cost of the research

Voluntary vs. Mandatory Cost Share

What is Cost Share?

The portion of the total costs of a sponsored project that is born by the UW rather than the sponsor.

Mandatory	Voluntary Committed	Voluntary UnCommitted
Required by the Sponsor as a condition of obtaining the award.	Offered at the proposal stage to increase the competitiveness against peer institutions for an award or other non-mandatory reasons.	Not originally identified in the proposal but later provided by the institution.
The RFP needs to state that it is required (per Uniform Guidance).		
Not Mandatory if the sponsor simply "suggests it"	<u>Should Avoid.</u>	
Tracked	Tracked	Not Tracked

Cost Share at Proposal - WISPER

- Two places cost share was noted
- General tab:

The screenshot displays the 'Proposed Budget' section of a WISPER proposal form. It includes the following fields and options:

Direct Costs	91643.21	Cost Sharing Included	
F & A Costs		Cost Sharing Amount	
Total Costs	91,643.21		
F & A Rate	%		i
On Campus	<input checked="" type="radio"/> Yes <input type="radio"/> No	Cost Share Comments	<div style="border: 1px solid gray; height: 100px; width: 100%;"></div>

Information icons ([i](#)) are present next to the F & A Rate and On Campus fields.

- Attachments tab in the proposal, budgets, commitment letters, etc.

Cost Share at Proposal - RAMP

Currently **NOT** using the cost share functionality

- Do not use the cost share budget tools in RAMP
 - This information does not go anywhere in the system
 - Should be used after Workday goes live
- Instead, attach a cost share budget/budget justification
 - Can be an Excel spreadsheet, WORD document, or PDF
- If cost share already included in the budget, save the budget with cost share in filename: Cost Share Budget YYYYMMDD

True or False?

If a PI includes payroll in the award budget, but does not pay themselves on the project, cost share should be set up.



True or False?

A PI must have a 1% minimal commitment on all Federal projects. If not paid by the sponsor, mandatory cost share should be set up.



Cost Share at Award Set Up – WISPER

- On the WISPER projects tab, project details, as part of the project details update, cost share was entered in the cost share section.
- Example:

▼ Cost Share							
Name	Start Date	End Date	From Project ID	From Fund Code	From Department	Cost Shared %	Cost Share Type
NOYCE,DAVID A	02/12/2023	06/30/2023		101	190100	15.76	Mand

- Automatically pushed to SFS/Cost Share Bolt On for new awards

Cost Share at Award Set Up – RAMP

- Cost share budget should have been uploaded at proposal
 - If not, will need now
- Cost share budget should list everyone providing payroll cost share
 - Include % effort and total dollars
- RAMP Effort page should correctly indicate total effort committed and requested sponsor paid effort so cost share months are calculated
- RAMP Payroll Cost Share Details form is completed and uploaded to RAMP record
 - Filename: [Financial Account Name], Payroll Cost Share Details, YYYYMMDD

RAMP Effort Section Completion Example

Example below:

- Person one has committed .95 months of effort and is not requesting any of those months be paid by the sponsor.
- Person two has committed 2 calendar months of effort, one is paid by the sponsor, second is cost shared.

Start Date	End Date	Distribute Effort	Cal. Months Effort	Cal. Months Req	Acad. Months Effort	Acad. Months Req	Sum. Months Effort	Sum. Months Req	Cost Share Months
9/1/2022	8/31/2023	<input checked="" type="checkbox"/>			0.95	0	0	0	0.95
9/1/2022	8/31/2023	<input type="checkbox"/>	2	1					1

- Both individuals will be included on the RAMP Payroll Cost Share Details form.

RAMP Financial Account Name

The RAMP Financial Account Name can be found in the Funding Award, Budget Reconciliation, Financial Setup section:

Financial Setup

1. * Financial accounts:

Name	Project ID	Project Start	Project End	PI	Responsible Unit
View NSF_Career_Transfer		11/1/2023	6/30/2027	YUAN PING	MAT SCI + ENGR*MATSCI + ENG

The Financial Account Name is used because SFS Project Numbers are not known until after the award is activated.

RAMP Payroll Cost Share Details Form

- Similar to the WISPER projects tab cost share section
- Provides the details needed to manually enter payroll cost share into the current cost share bolt on.
 - Located on RSP Cost Sharing web page: <https://rsp.wisc.edu/costsharing/>
 - Direct link:
https://rsp.wisc.edu/forms/costshareCommitment_update/RAMP_PreAward.cfm
- Completed form should be uploaded to the RAMP record.
 - Filename: [Financial Account Name], Payroll Cost Share Details, YYYYMMDD
- Award set-up team will enter the cost share into Cost Share Bolt On in SFS.
- Will not be necessary in Workday.

Completed Form Example

RAMP ID Number: AWD00001258

Date: 10/24/2023

Financial Account Name: FY 2023-24 Administration Costs

Cost Share Details for Individuals Being Cost Shared

Please complete all fields below. If no source project, enter N/A.

Employee	Cost Share Period	Cost Share Source	Cost Share %
DEARMOND, KRISTI A (00182156)	11/01/2023 - 12/31/2023	- 101 - 348200 - Mandatory	10%

Save as PDF and upload to the RAMP record.

Non-Payroll Cost Share in RAMP

If there are non-payroll items being cost shared:

(supplies, travel, third party, approved unfunded F&A)

- The cost share budget should include these items by budget categories.
- Third-party and unfunded F&A may not be part of the original budget format, but should be added, as necessary, to the cost share budget.
- Workday will require all cost share be included in the cost share budget.
- Until Workday go live, these items will be added to the Cost Share Bolt On, by the RSP Post Award accountant, after incurred or confirmed. Campus will provide details using the Effort Commitment and/or Cost Share Update Form.

Cost Share Budget for RAMP

- A cost share budget is required for mandatory and voluntary cost share
- Budget mimics the award budget
 - May need to add categories for third party and unfunded F&A, if approved
- In salary section, list each person providing cost share
 - Include % of time/effort and total dollars
- Budget templates on RSP Cost Share webpage: rsp.wisc.edu/costsharing

True or False?

Cost share entered in the cost share budget allocation section of RAMP will provide all the details necessary to update the current cost share bolt on.



Future

Cost Share in Workday



Disclaimer



This presentation may contain forward-looking statements for which there are risks, uncertainties, and assumptions.

Forward-looking statements include any comments regarding Universities of Wisconsin design considerations or plans for future processes, as well as any comments concerning new features and configurations.

Forward-looking statements are subject to change, and therefore, what is seen today could differ materially from results implied by the forward-looking statements.

Cost Share Transformation

- The SFS Cost Share SFS bolt-on will be going away with Workday
- Cost Share budgets can be entered to track Cost Share commitments and spend
- Cost Share Grants will be entered on spend transactions along with the Worktags that fund the Cost Share
 - Payroll Costing Allocations for salary and fringe cost share
 - Expense reports for travel
 - Procurement transactions for equipment and supplies
 - Internal Service Delivery (Internal Billing) purchases
- If a Cost Share Grant is mistakenly not included on a transaction when it was processed, Accounting Adjustments or Manual Journals will be needed to correct the transaction

Award Lines with Cost Share Grant

Overview **Award Lines** Budget Award Tasks Billing & Receivables Additional Data Additional Reports Set Up & History

Award Lines Overview Award Line Summary Award Lines

2 items




From Date	To Date	Current Amount	Billed Amount	Grant	Billing Schedule	Contract Line Type	Current Rate	Rate Agreement
06/01/2023	05/31/2024	\$73,605.00	\$0.00	GR000027196 UWMSN FY23 USDA-ARS RSA 58-5090-3-00 AAL8556	BIUWMSN_MSN279180_1_B101	Cost Reimbursable	10.00%	UWALL - TDC Exception Rate Agreement (07/01/2021)
06/01/2023	05/31/2024	\$0.00	\$0.00	GRC00027196 UWMSN Cost Share For FY23 USDA-ARS RSA 58-5090-3-007_Simon_TaskOrd		Fixed Amount	10.00%	UWALL - TDC Exception Rate Agreement (07/01/2021)

Workday Cost Share Setup

- RAMP will push committed Cost Share budgets into Workday where a dedicated Cost Share Grant and Award Line will be established on the Award with the Cost Share requirement. Fund FD0750 has been established for Cost Share Budget Entry.
- Once integrated to Workday, Cost Share Grant setup is part of the Award Setup process. The result is a Cost Share Grant worktag with a budget ready for spending and F&A calculation.
- When a Cost Share requirement is identified after an Award has been set up, a RAMP Award modification will be pushed into Workday where the Award correction is completed.

Budget to Actuals Report with Cost Share

Object Class	Authorized Amount Budget	Actuals	Obligations	F&A Obligations	Remaining Authorized Amount Budget	Deviation %	Cost Share Budget	Cost Share Actuals	Cost Share Obligations	Remaining Cost Share Budget
Sponsored Programs: 1000 Personnel	200,000.00	2,711.55	20,788.55	0	176,499.90	49.32%	100,000.00	2,892.12	22,172.92	74,934.96
Sponsored Programs: 1500 Fringe Benefits	50,000.00	1,260.87	9,666.67	0	39,072.46	12.18%	25,000.00	1,362.67	10,374.35	13,262.98
Sponsored Programs: 2000 Supplies	50,000.00	110.00	0	0	49,890.00	12.47%	10,000.00	200.00	0	9,800.00
Sponsored Programs: 2500 Domestic Travel	0	0	0	0	0.00	0.00%	5,000.00	0	0	5,000.00
Sponsored Programs: 4000 Other Direct Costs	50,000.00	(10.00)	0	0	50,010.00	12.50%	0	0	0	0.00
Sponsored Programs: 6000 Indirect Costs	50,000.00	1,506.79	0	0	48,493.21	12.12%	40,000.00	0	0	40,000.00
Sponsored Programs: 7000 Non-Standard (Requires Review)	0	0	0	0	0.00	0.00%	0	38.39	137.50	 (175.89)
Direct Cost	350,000.00	4,072.42	30,455.22	0	315,472.36	86.48%	140,000.00	4,493.18	32,684.77	102,822.05
Indirect Cost	50,000.00	1,506.79	0	0	48,493.21	12.1%	40,000.00	0	0	40,000.00
Total	400,000.00	5,579.21	63,139.99	0	331,280.80	98.6%	180,000.00	4,493.18	32,684.77	142,822.05

Workday Worktags Quick Reference Guide

Workday Worktag	Type	Driver vs. Related	Balancing	Payroll Costing	Hierarchies	Definition	SFS Value
Company	Delivered		X	X	X	Represents legal entities and/or organizations that require their own set of financial statements. Represents distinct universities within the UW System - including the System Office.	Business Unit
Cost Center	Delivered	Related	X	X	X	Generally identifies a university department. Typically, a cost center has a budget, employees and on-going expenses assigned to it.	Department ID
Grant	Delivered	Driver	X	X	X	Used to manage sponsored awards. Grants are their own functional area in Workday and have extensive functionality behind them to support post-award research administration.	Project
Gift	Delivered	Driver	X	X	X	Used to track donor contributions and amounts available to be spent within donor restrictions. Gifts can either be endowments or spendable gifts.	Project
Project	Delivered	Driver	X	X	X	Typically have a defined start and end date. Project budgets can be created outside of the fiscal year budget. Projects can be used for faculty projects, building & building improvements, fabricated equipment, and internally funded grants.	Project
Program	Delivered	Driver	X	X	X	All other programmatic funding tracked at the cost center level that is not a gift, grant or project is a program. This driver worktag is used for revenue and expenses covering a range of specific situations, such as (but not limited to) academic, student or public service programs that do not have a designated start or end date.	Department ID

Workday Worktags Quick Reference Guide

Workday Worktag	Type	Driver vs. Related	Balancing	Payroll Costing	Hierarchies	Definition	SFS Value
Activity	Custom	Related		X	X	Used to track and report revenue and expenses for localized activities that are short-lived or annually reoccurring and not necessarily reported on at a higher level within the System. Activities will be manually added to transactions and used in conjunction with one of the driver worktags.	Department ID
Fund	Delivered	Related	X	X	X	Identifies the funding source to facilitate financial reporting. Funds will be shared across companies. Fund groups will be represented with fund hierarchies and will use a fund type attribute.	Fund
Function	Custom	Related		X	X	Identifies the general purpose of a transaction such as instruction and research. Mapped to NACUBO values.	Program Code
Ledger Account	Delivered				X	The natural account where debits and credits are recorded against. Ledger accounts will be summarized into hierarchies for financial reporting. Ledger accounts are inherited through account posting rules based on the selected revenue or spend category.	Account Code
Spend Category	Delivered				X	Used to identify and categorize the distinct types of expenditures reported by the company. They allow for a sub-classification of expense ledger account at a more granular level to streamline the chart of accounts with fewer expense accounts.	Account Code

Cost Share Transactions in Workday

- Cost Share Grants will be added to transactions funded by UW non-sponsored sources. **There will always be two driver worktags on UW Funded Cost Share transactions recorded in the Common Book** – Grant **and** either Program, Gift or Project.
- The Cost Share Grant must be the first driver worktag entered on a transaction. The non-sponsored funding source driver worktag (Program, Gift or Project) will then default the correct related worktags (Fund, Cost Center, Function) on the transaction.
- Cost Share F&A and Third-Party Cost Share will be recorded in a Grant Reporting - Cost Share Book for reporting purposes. F&A expense will not be posted to the funding source providing the budget for the Cost Share transaction.

True or False?

Only one driver worktag can be entered on a transaction in Workday



Payroll Costing Allocation with Cost Share

Current and Future Costing Allocations						
Start Date	End Date	Costing Allocation Level	Position	Costing Company	Costing (As of Start Date)	Distribution Percent
7/1/2023	6/30/2024	Worker Position	P00005033 Professor -	UWSTP University of Wisconsin Stevens Point	Cost Center: CC001033 UWSTP CNR Human Dimensions & Natural Resources Management (HDNRM) Function: FN0200 Instruction Fund: FD0102 GPO - Non-Doctoral Cluster Location: Trainer Natural Resources Building-0012 Program: PG000010900 UWSTP CNR HDNRM Operations	5.00%
7/1/2023	6/30/2024	Worker Position	P00005033 Professor -	UWSTP University of Wisconsin Stevens Point	Cost Center: CC002163 UWSTP CNR Center for Land Use Education (CLUE) Function: FN0500 Public Service Fund: FD0104 GPO - Extension Programs Location: Trainer Natural Resources Building-0012 Program: PG000010845 UWSTP CNR CLUE Operations	70.00%
7/1/2023	6/30/2024	Worker Position	P00005033 Professor -	UWSTP University of Wisconsin Stevens Point	Cost Center: CC001033 UWSTP CNR Human Dimensions & Natural Resources Management (HDNRM) Function: FN0200 Instruction Fund: FD0102 GPO - Non-Doctoral Cluster Grant: GRA_05_02_Cost Share GRA_05_02 Cost Share Location: Trainer Natural Resources Building-0012 Program: PG000010900 UWSTP CNR HDNRM Operations	25.00%

Payroll Actuals Examples

Ledger Account	Debit Amount	*Cost Center	*Fund	*Function	Grant	Gift	Project	Program	Additional Worktags
Sponsor Funded									
5006:Salaries - Faculty	1,166.67	CC001029 UWSTP CNR College of Natural Resources - CNR Dean's Office	FD0144 Federal Aid - Special Projects	FN0500 Public Service	GR000024602 UWSTP USDA Forest Service LSR Bird				Object Class: Sponsored Programs: 1000 Personnel Pay Group: UW-Stevens Point
Cost Share funded by Program									
5006:Salaries - Faculty	964.04	CC001033 UWSTP CNR Human Dimensions & Natural Resources Management (HDNRM)	FD0102 GPO - Non-Doctoral Cluster	FN0200 Instruction	GRC000024602 UWSTP Cost Share for USDA Forest Service LSR Bird			PG000010900 UWSTP CNR HDNRM Operations	Object Class: Sponsored Programs: 1000 Personnel Pay Group: UW-Stevens Point
Program Funded not Cost Share									
5006:Salaries - Faculty	714.29	CC001009 UWSTP CPS School of Health Sciences & Wellness Administration	FD0189 Extension Student Fees	FN0200 Instruction				PG000003251 UWSTP CPS HIMT Administration	Pay Group: UW-Stevens Point

Non-Payroll Transactions with Cost Share

Journal Source [Supplier Invoice](#)

Journal Lines Retained Earnings Accounting History Accounting Adjustment Facilities And Administration Award Revenue Recognition

Journal Lines 2 items

*Cost Center	*Fund	*Function	Grant	Gift	Project	Program	Additional Worktags
CC004026 UWMSN Engineering Chemical Engineering	FD0136 General Operations Receipts	FN0200 Instruction	GRC00001262 MSN Cost Share For Improving Efficiency of Off-Road Vehicles			PG000011246 UWMSN Engineering Chemical Engineering - General	Object Class: Sponsored Programs: 2000 Supplies Spend Category: SC00083 - Laboratory - Supplies Supplier: FASTENAL COMPANY KENOSHA

3rd Party and Unfunded F&A Cost Share

Accounting Date 10/10/2023

Currency USD

Period Oct-2024 Actuals (UWMSN University of Wisconsin Madison)

Ledger UWMSN University of Wisconsin Madison : Actuals

Journal Source Cost Share Only

Balancing Fund FD0001 Balancing Fund

Book Code Grant Reporting Adjustments - Cost Share Only

3rd Party and Unfunded F&A Cost Share

Company	Ledger Account	Debit Amount	Credit Amount	Grant	Program	Gift	Project	*Fund	*Cost Center	*Function	Additional Worktags
UWMSN University of Wisconsin Madison	6062:Third Party Cost Share	3,335.00		GRC00027196 UWMSN Cost Share For FY23 USDA-ARS RSA 58-509 0-3-007_Simon_TaskOrder				FD0750 Cost Share Fund	CC003066 UWMSN CALS Animal and Dairy Sciences	FN0400 Research	Object Class: Sponsored Programs: 6800 3rd Party Cost Share Spend Category: SC00256 - 3rd Party In-Kind
UWMSN University of Wisconsin Madison	6063:Waived F&A Cost Share	820.00		GRC00027196 UWMSN Cost Share For FY23 USDA-ARS RSA 58-509 0-3-007_Simon_TaskOrder				FD0750 Cost Share Fund	CC003066 UWMSN CALS Animal and Dairy Sciences	FN0400 Research	Object Class: Sponsored Programs: 6700 Waived F&A Spend Category: SC00257 - Waived Cost Share F&A

Cost Share F&A Process

Month end activity

- Run the Cost Share F&A Calculation report
- Results become the source of entry for a journal in Cost Share only book
- Cost Share F&A entries are available for reporting on the Cost Share Grant without budgetary impact on the Driver Worktag source that funded the direct Cost Share transaction

Ad hoc process

- Run the Cost Share F&A Calculation report for a specific Award
- Post the journal entry for the specific Award and run required reports
- Reverse the award specific journal prior to posting month end journal

Cost Share F&A Entries

Ledger Account	Debit Amount	*Cost Center	*Fund	*Function	Grant	Gift	Project	Program	Additional Worktags
6060:Facilities and Administration Cost Expense	28.20	CC003108 UWMSN CALS Plant Pathology	FD0750 Cost Share Fund	FN0400 Research	GRC00000611 MSN Cost Share For CIOA2 OREI				Object Class: Sponsored Programs: 6000 Indirect Costs Spend Category: SC00255 - Cost Share F&A
6060:Facilities and Administration Cost Expense	4,995.00	CC004046 UWMSN Engineering Engine Research Center	FD0750 Cost Share Fund	FN0400 Research	GRC00001262 MSN Cost Share For Improving Efficiency of Off-Road Vehicles				Object Class: Sponsored Programs: 6000 Indirect Costs Spend Category: SC00255 - Cost Share F&A

True or False?

Cost Share Fund FD0750 will be used on all UW funded Cost Share Transactions in Workday



Tentative Conversion plans

- Identify Cost Share requirements in SFS from Terms or the presence of a salary cost share schedule as of the tenant build date
- Copy the Primary Grant on the Awards with Cost Share to create a Cost Share Grant using the prefix GRC – with the same number and name as the primary grant

Example:

Grant

[GR000027196 UWMSN | FY23 USDA-ARS RSA 58-5090-3-00](#)

[GRC00027196 UWMSN | Cost Share For FY23 USDA-ARS RSA 58-5090-3-007_Simon_TaskOrde](#)

Tentative Salary Cost Share Cut Over Activities

- Identify Employees with Salary Cost Share requirements beyond 07/01/2025
- Update Workday Payroll Costing Allocations for those employees to include the applicable Cost Share Grant(s) with the appropriate funding sources

Workday Cost Share Reports

Budget to Actuals (UW) (2324)

Report will provide a snapshot of award and/or grant specific financial information by object class. Budget, actuals, encumbrances, remaining balance for sponsor expenses and cost share expenses.

Awards with Cost Sharing Special Conditions (UW) (2265)

This report displays awards that have cost sharing special conditions or a cost share total amount

Cost Share Facilities and Administration Calculation (UW) (2313)

This report will be used to calculate and post Facilities & Administration (F&A) charges for the transactions posted to Cost Share grants for a specified period

Your Questions

