

Cost Sharing Documentation Requirements for Manual Entries

Salaries (00) and Benefits (07) cost share for WSU employees is entered through the Effort Certification process. See WSU BPPM 40.35 for instructions on how to complete the Effort Certification Report.

All other cost share involves manual entries – a memo from the department initiates the documentation process needed by Sponsored Programs Services to place all other cost share manually into the system.

- Cost share memos must come from a person with expenditure authority on the project or the PI and must include the following information:
 - Grant account with cost share obligation (account where cost share is being tracked)
 - Account where the costs were incurred
 - Dollar amount(s)
 - Transaction details (vendor name, date, etc.)
 - Document number(s) if applicable
- All cost share transactions must be incurred within the period of performance of the award.

TUITION WAIVERS: A memo from the department providing the waiver including the dollar amount, dates, name and WSU ID # of person receiving the waiver along with a print out of their myWSU account showing the tuition was paid.

FACILITIES AND ADMINISTRATIVE COSTS (F&A): SPS is responsible for posting waived F&A and additional F&A adjustments. Departments are responsible for reviewing the information for accuracy. Contact accountant and CC sps@wsu.edu for any questions regarding discrepancies.

WAGES (Object 01): The department must complete the “Manual Cost Share Data sheet” (attachment #10) listing all pay periods separately. The form should include benefits (object 07) and F&A (object 13), if allowable by agency. This sheet is also used for cost sharing salaries expensed more than two years out. NOTE: This is only done as an exception and must include a justification as to why it wasn’t entered in a timely manner on the Effort Certification Report.

Pay rates need to be reasonable and justifiable per the award document or other recognized source. Volunteers should attest to the hours donated by signing documentation such as a time card. This is considered *in-kind* cost sharing. If a retired WSU employee is providing volunteer labor as cost share, use their last salary rate to compute the cost share amount but do not include benefits or F&A.

THIRD PARTY cost sharing:

- A cover memo prepared by the department and signed by someone with expenditure authority on the grant or by the PI.
- The original letter of commitment, and
- A letter is required from the donor, which states the dollar amount (or value for in-kind), the time-period during which the match was provided and signed by an authorized individual from the donor’s business or contracts office. *This is entered into the system as 03 in-kind*

COST SHARE PROVIDED BY SUBCONTRACTORS should be included with their invoices. SPS enters the cost share into the system once the invoices is approved for payment and returned to SPS by the department.

Fund 143 is Federal Appropriations and may not be used as cost share.

WSU Source Cost Sharing Example (Attachments #1-4):



Washington Hop Commission

301 W. Prospect Place ♦ P.O. Box 1207 ♦ Moxee, Washington 98936 U.S.A.
(509) 453-4749 ♦ Fax (509) 457-8561

28 May 2014

U.S. Department of Agriculture
National Institute of Food and Agriculture
Specialty Crop Research Initiative

To Whom It May Concern:

On behalf of the Washington Hop Commission, I am writing in support of the proposed research and extension project, [REDACTED]

The Washington Hop Commission works closely with [REDACTED], and the growers we represent have been very satisfied with the research and extension outreach conducted by these scientists. The Washington Hop Commission has funded hop entomology research and extension at a level averaging [REDACTED] per year and plant pathology research and extension at a level averaging [REDACTED] per year since 2007.

The members of the Washington Hop Commission are extremely supportive of the proposal [REDACTED] are submitting to the USDA-SCRI program. We anticipate continuing to fund these programs and, specifically, these two fine scientists at this level in fiscal years 2015 through 2019.

Sincerely,



Ann E. George
Administrator

**ATTACHMENT #1:
Original Commitment Letter from
Proposal**

MEMORANDUM

TO: Sponsored Program Services

FROM: [Redacted]

SUBJECT: Manual Cost Share [Redacted]

DATE: September 26, 2017

Dept. Contact Name and Signature

Cost Share Tracking Account

Attached is the cost share documentation from account [Redacted] in the amount of \$62,973.02 for the referenced account.

[Redacted]	\$51,664.46	(03) Goods and Services
[Redacted]	\$11,308.56	(04) Travel

We have received approval from the agency during the proposal stage. Those documents are logged in the ORSC Database.

Please let me know if you have any questions.

Thank you,

[Redacted Signature]

Dollar Amounts and Total Amount

Account Where Costs Were Incurred

Dept. Contact Info

ATTACHMENT #2: Memo from Department Summarizing Completed Cost Share

BA	10/06/15		010361798	P790708	2015131	1,929.74
BA	08/10/16		010361798	P895693	2016072	393.54
BA	10/11/16		010361798	P914685	2016073	1,925.24
BA	04/25/17		010361798	P978072	2017036	609.70
BA	05/18/17		010361798	P987149	2017037	612.70
BF	10/06/15		010361798	P790708	2015131	42.56
BF	04/25/17		010361798	P978072	2017036	200.10
BG	10/11/16		010361798	P914685	2016073	268.88
BG	05/18/17		010361798	P987149	2017037	223.13
BH	10/06/15		010361798	P790708	2015131	476.20
BH	10/11/16		010361798	P914685	2016073	240.60
BH	04/25/17		010361798	P978072	2017036	506.40
BH	05/18/17		010361798	P987149	2017037	248.72
BJ	09/10/15		010361798	P781932	2015128	1.75
BW	09/10/15		010361798	P781932	2015128	57.28
BW	10/06/15		010361798	P790708	2015131	112.96
BW	08/10/16		010361798	P895693	2016072	24.00
BW	10/11/16		010361798	P914685	2016073	171.55
BW	05/18/17		010361798	P987149	2017037	50.00
FA	06/15/16		010361798	P878207	2016044	1,362.87
FH	06/15/16		010361798	P878207	2016044	1,566.66
FK	06/15/16		010361798	P878207	2016044	154.98
FW	06/15/16		010361798	P878207	2016044	12.00
04		Travel				11,308.56

TOTAL: \$ 62,973.02



Total matches total from
memo

ATTACHMENT #3: Transactional Details

NOTE: Not all transactional details
included in example due to size

Cost Share Memo

	Source: WSU	X
To From Date	Cost Share Desk _____ 9/27/2017	3rd Party/ Subrecipients
Subject (ACCT #) Period covered	_____ 9/10/2015	to _____ 8/31/2017

Account where expenses were incurred or other source(s) _____

Description	Obj	CASH	IN-KIND
Salaries	00		
Wages	01		
Benefits	07		
Goods & Services	03	51,664.46	
Travel	04	\$11,308.56	
Equipment	06		
Equipment	16		
OVERDRAFT	03WV		
Personal Services	02		
Other			
Other			
F & A	13		
F & A rate	13		
F & A waived rate	13		
		\$62,973.02	\$0.00

COMMENTS:
SEE ATTACHED

Grand Total \$62,973.02

**ATTACHMENT #4:
Memo Created by SPS
Accountant Used to Input
Cost Share into System**

SH
MT04
P004204

WSU Third Party Cost Sharing Example (Attachments #5-9):

CARY HONG KONG MEXICO CITY NEW YORK OSAKA SHANGHAI

June 2, 2014

[REDACTED]
Department of Horticulture
Washington State University
Pullman, WA 99164-6414

Dear [REDACTED]: Please see below our support for your project.

Specialty Crop Research Initiative Pledge Agreement

Donor name: **Cotton Incorporated**

Address: [REDACTED]

Telephone: [REDACTED]

Email: [REDACTED]

(1) Name of applicant organization: Washington State University – Pullman

(2) Title of the SCRI project: [REDACTED]

(3) Dollar amount of cash donation and statement that donor will pay the cash contribution during the year 3 year period (09/01/14 - 12-31/16)

Amount: **\$96,662** CottonGen Cotton Incorporated Project Code: 11-109

Statement: Cotton Incorporated will pay the cash contribution for this project (see Item 6)

This will be used to provide part salary support for a developer to work on further developing the [REDACTED]

Attachment #5: Original Commitment Letter from Proposal



Cotton
Incorporated

6399 WESTON PKWY CARY, NC 27513 ☎ 919.678.2200 📠 919.678.2230 🌐 COTTONINC.COM

AMERICA'S COTTON PRODUCERS AND IMPORTERS COTTON. THE FABRIC OF OUR LIVES.

2016-2017

Item	09/01/14-08/31/15	09/01/15-08/31/16	09/01/16-12/31/16
Salaries	31,200	32,488	9,734
Benefits	9,756	10,146	3,338
Total	40,956	42,634	13,072

(5) Name and signature of authorized representative of donor organization:

[Signature]

(6) Policy statement: Cotton Incorporated is a national organization providing contracts to organizations for projects of varying monetary awards. All projects are reviewed annually and funding continued based on satisfactory progress towards agreed upon goals and availability of funds.

**Attachment #6:
 Continuation of Original
 Commitment Letter**



November 7, 2017

To Whom It May Concern:

Cotton Incorporated has supported [REDACTED] project to develop the [REDACTED]. For the period (09/01/14 – 12/31/16) we supported her project with \$96,662. These funds were used to provide partial salary support for a developer to work on the [REDACTED].

Sincerely,


[REDACTED]

**Attachment #7:
Memo from Third Party
Showing Completed Cost
Share**



Cotton
Incorporated

Memo

To: Sponsored Programs

From: [REDACTED]

Date 11/8/17

RE: Cost Share [REDACTED]

This memo serves to confirm the information provided in the in-kind match letter received from Cotton Inc., specifically:

Account where the match is to be recorded:	[REDACTED]
Vendor:	Cotton Inc.
Amount:	\$96,662
Period during which the match occurred:	9/1/14-12/31/16

Thank you

[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

**Attachment #8:
Memo from Department
Summarizing Completed
Cost Share**



Cost Share Memo

		Source:	<input type="text"/>
		WSU	
To	<u>Cost Share Desk</u>	3rd Party/	<input checked="" type="checkbox"/>
From	<u>[REDACTED]</u>	Subrecipients	
Date	<u>11/21/2017</u>		
Subject (ACCT #)	<u>[REDACTED]</u>		
Period covered	<u>9/1/2014</u>	to	<u>12/31/2016</u>

Account where expenses were incurred or other source(s) COTTON INC

Description	Obj	CASH	IN-KIND
Salaries	00		
Wages	01		
Benefits	07		
Goods & Services	03		\$96,662.00
Travel	04		
Equipment	06		
Equipment	16		
OVERDRAFT	03WV		
Personal Services	02		
Other			
Other			
F & A	13		
F & A rate	13		
F & A waived rate	13		
		\$0.00	\$96,662.00



COMMENTS:
PLEASE SEE ATTACHED

Grand Total \$96,662.00

**Attachment #9:
Memo Created by SPS
Accountant Used to Input
Cost Share into System**

Manual Cost Share Data Sheet (Attachment #10):

	A	B	C	D	E	F
1	Account			Manual Cost Share Data Sheet		
2			F&A Rate	51.0%		
3						
4	EFFORT PERIOD	WSU ID	Last Name,First Initial	SALARIES(00)	BENS (07)	F&A (13)
5	8/16/13-12/31/13			6,500.00	1,641.38	4,152.10
6	1/1/14-5/15/14			5,103.81	1,382.47	3,308.00
7	8/15/14-12/31/14			5,103.81	1,292.21	3,261.97
8	1/1/15-5/15/15			4,888.08	1,218.15	3,114.18
9						0.00
10						
11						
12						0.00
13						0.00
14						0.00
15						0.00
16						0.00
17						0.00
18						0.00
19						
20						
21			TOTAL	21,595.69	5,534.20	13,836.24
22						
23			SALARIES total	21,595.69		
24			Benefits total	5,534.20		
25			Associated Facilities & Administration costs	13,836.24		
26			GRAND TOTAL THIS PAGE	40,966.13		

