

WASHINGTON STATE UNIVERSITY

## Effort Certification and Cost Sharing

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 Sponsored Programs Services

Revised November 2017

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**Recording date of this workshop is  
November 27th, 2017**

Some of the rules and procedures discussed  
in this workshop are subject to change.

**Please check university resources (BPPM)  
before relying exclusively  
on this recorded presentation.**

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### Course Objectives and Goals

- Establish what Effort Certification is and why it is necessary
- Instructions for filling out an Effort Certification Report (ECR)
- Helpful and Useful Information about Effort Certification
- Examples/Details/Q&A – Effort Certification

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**Course Objectives and Goals**  
(Continued)

- What is cost sharing and how is it reported?
- Helpful and useful information about cost sharing
- Examples/Details/Q&A – Cost Sharing

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**What Is Effort Certification?**

- Effort Certification is “after the fact” reporting of how certain employees time was spent and paid during a certain period

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**The Effort Process**

- Effort Certs are printed (4) times a year. Once for each semester as well as (2) summer sessions.
  - Spring: 01/01/17 - 05/15/17
  - Summer: 05/16/17 - 06/30/17
  - Summer: 07/01/17 - 08/15/17
  - Fall: 08/16/17 - 12/31/17
- Each of the above batches are printed after the first payroll has ran after the period has ended.
- Example: The fall period batch will print after payroll has processed on January 10<sup>th</sup>, 2018.
- If a department needs a re-print for any reason, we print them each month around the 10<sup>th</sup>.
- Remember your re-print order needs to be received by SPS by the 7<sup>th</sup> of each month.
- To request a re-print, please e-mail [spis@wsu.edu](mailto:spis@wsu.edu)
- Effort Certs are sent to the department listed on the report unless the department instructs us otherwise.
- For re-prints, we prefer to send them to a specific person to reduce the chance of it being lost.

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**Who Receives An ECR?**

- Those whose salaries are charged directly to sponsored agreements. (Programs 11-14)
- Those who contribute effort for cost sharing purposes (See BPPM 40.36)
- Those whose earnings include federal appropriation monies (fund 143).
- 28 year system purge...hopefully this will stop the unnecessary reports

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**Why Do We Certify Effort?**

**Required by the Uniform Guidance, 2 CFR Part 200**

- As a condition to receive federal funding, institutions must maintain records that are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- In compliance with this requirement, the university has established a system for reporting the percentage of time (i.e., effort) that employees devote to federally sponsored projects.
- The university has chosen to apply this standard to all sponsors.

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**Why Do We Certify Effort?  
(Continued)**

- The university's effort reporting system assures external sponsors that funds are properly expended for the salaries of those individuals working on the projects they sponsor.
- It provides the principal means for certifying that the salaries charged to sponsored projects are consistent with the effort contributed.
- All employees involved in certifying effort must understand that severe penalties and funding disallowances could result from inaccurate, incomplete, or untimely effort reporting.

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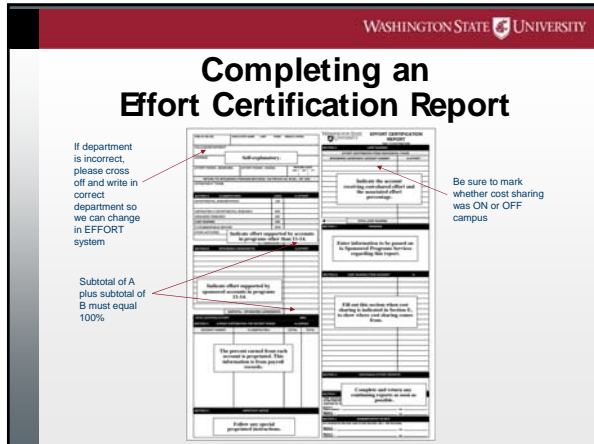
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## Completing an Effort Certification Report

If department is incorrect, please cross off and write in correct department so we can change in EFFORT system

Subtotal of A plus subtotal of B must equal 100%

Be sure to mark whether cost sharing was ON or OFF campus



The screenshot shows a form with several sections. Red arrows point from the text on the left to the 'Department' field and the 'Subtotal of A' field. Another red arrow points from the text on the right to the 'Cost Sharing' field. The form includes a table for 'Effort Certification Report' and a 'SIGNATURE REQUIRED' section at the bottom.

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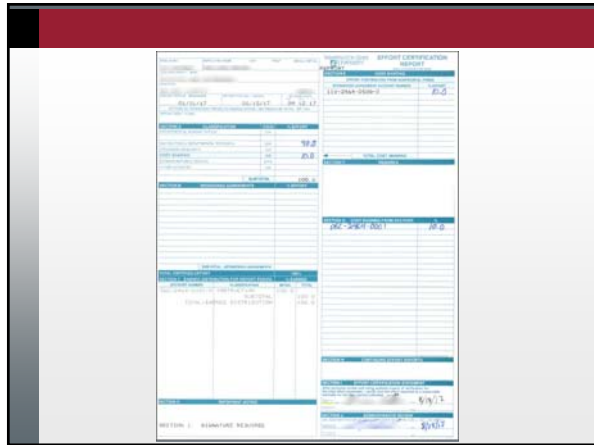
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The screenshot shows a completed version of the Effort Certification Report form. The table contains numerical data, and the signature section is filled out with a name and date. The form is titled 'EFFORT CERTIFICATION REPORT' and includes a 'SIGNATURE REQUIRED' section at the bottom.

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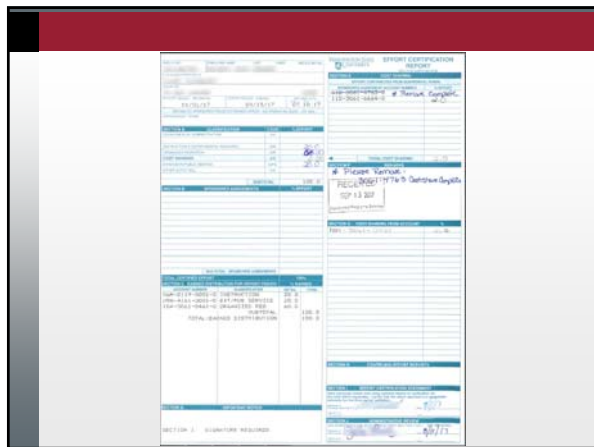
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This screenshot shows another instance of the Effort Certification Report form, similar to the previous one. It includes a table with data and a signature section. The form is titled 'EFFORT CERTIFICATION REPORT' and includes a 'SIGNATURE REQUIRED' section at the bottom.

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The screenshot shows a portion of an Effort Certification Report form. It includes fields for 'EFFORT CERTIFICATION REPORT', 'DATE', and 'BY'. A prominent 'RECEIVED' stamp is dated OCT 4 2017. The form contains various tables and sections, including 'SECTION 1: SIGNATURE REQUIRED'.

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**MEMORANDUM**  
TO: School of Electrical Engineering and Computer Science  
FROM: APS Sponsored Programs  
DATE: 09/20/2017  
RE: Incomplete Effort Certification Report(s)

We are returning the attached Effort Certification Report(s) for completion for the following reason(s):

- The Effort Certification Report was returned unassigned.
- The effort certified does not agree with payroll records for the period certified, as a result of retroactive payroll change processed after this report was issued. (See attachments). Make account changes to all sections involved, including Section C.
- The totals of Section A plus Section B do not equal 100%.
- Section A is incomplete.
- The Effort Certification has a split budget for earnings and must be approved and signed by departmental administrators with expenditure authority for each budget (see RPPM 40.31).
- Please follow the instructions attached to the Effort Certification form.
- Section G is incomplete. What account(s) Section C) did the Cost Share (See E) come from?
- Other:

If you have any questions, please call me at 335-2009.  
Thank You,  
Jack Gray

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The screenshot shows a complete Effort Certification Report form. It features multiple 'RECEIVED' stamps dated SEP 11 2017, SEP 13 2017, and SEP 14 2017. A summary table is visible on the right side of the form.

SECTION & CLASSIFICATION	BUDGET	AMOUNT	PERCENT
GENERAL ADMINISTRATION	10 000 000	100.00	100.00
PROFESSOR	10 000 000	100.00	100.00
GRANT/CONTRACT	10 000 000	100.00	100.00
STUDENT	10 000 000	100.00	100.00
RESEARCH	10 000 000	100.00	100.00
PROFESSOR	10 000 000	100.00	100.00
GRANT/CONTRACT	10 000 000	100.00	100.00
STUDENT	10 000 000	100.00	100.00
RESEARCH	10 000 000	100.00	100.00
PROFESSOR	10 000 000	100.00	100.00
GRANT/CONTRACT	10 000 000	100.00	100.00
STUDENT	10 000 000	100.00	100.00
RESEARCH	10 000 000	100.00	100.00

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 **What Is Cost Sharing?**

- Cost Sharing represents the sponsored project or program costs (direct and indirect) that would normally be borne by a sponsor but instead are covered by the university or a third party, such as a subcontractor or an unfunded collaborator.

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 **Why Cost Share?**

- **Mandatory Cost Sharing:**
  - Cost sharing required by the sponsor as a condition of eligibility for an award. Must be properly documented and tracked for compliance purposes.
- **Voluntary Committed Cost Sharing:**
  - Cost sharing not required by sponsor but provided at the discretion of the institution. Must be properly documented and tracked for compliance purposes.
- **Voluntary Uncommitted Cost Sharing:**
  - Cost sharing not required by the relevant program solicitation, not referenced in proposal or award, and not formally tracked or auditable.

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**Pitfalls of Cost Sharing/Matching**

- Cost sharing is a cost to the university
- Cost sharing has negative effects on the F&A rate
- Administrative burden of tracking and recording the match

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**What Funds Can Be Used To Cost Share?**

- **Toward Federal Awards:**
  - Cost sharing may come from state sources or private sources.
  - May NOT use another federal award unless approved by federal statute.
  - Can NOT use federal appropriations (fund 143).
- **Toward Other Awards:**
  - See specific agency regulations.
  - May NOT use a federal award or appropriation.

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**Cost Sharing Effort Inquiry Request Form (CSEIR)**

- This form is sent to the department contact after the account is set up by SPS
- It is necessary to submit a CSEIR for an employee to be added to the Cost Sharing Participation System
  - Also allows cost share account to be pre-printed on effort certification reports

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**How Do I Report Cost Sharing?**

- **WSU Employee Salaries and Benefits:**
  - Included on effort certification reports in sections E and A
  - Section G: Enter earned distribution account from Section C being used toward cost sharing. Section G total percentage must equal the total of Section E.
- **Other:**
  - Reported via memo including pertinent documentation and detail to Sponsored Programs Services.

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 **Manual Cost Share Entries**

- Refer to “Manual Cost Share Requirements” attachment from presentation notes

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 **Tracking**

- Cost sharing obligations and amounts reported to date can be found in the BALANCES system
  - Go to main menu
  - Press F7 key for cost share screen
  - You can then search by account or by ID#
  - The effort and cost share systems are updated each night
- Use the ORSO database to view cost share budget in the eREX form

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 **Additional Cost Sharing Information**

- **Employee salaries and benefits MUST be entered on effort certification report unless older than (2) years**
  - If ECR already certified, you can request a re-print so that we can re-certify with cost share.
  - If more than two years out, a manual cost share entry will need to be processed.

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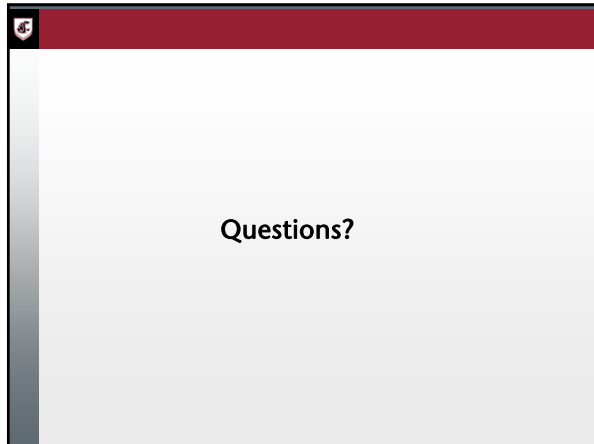
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