

WASHINGTON STATE UNIVERSITY

Effort Certification and Cost Sharing

Presented by:
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Sponsored Programs Services

Revised November 2018

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

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

What Is Effort Certification?

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

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 of the month has ran after the effort period has ended.
 - Example: The spring 2018 batch will print after payroll has processed around June 6th, 2018.
- Re-prints are printed each month after payroll processes around 4th – 7th
 - Remember your re-print order needs to be received by SPS by the end of each month.
 - To request a re-print, please e-mail sps@wsu.edu
- Re-prints are NOT automatically printed after retroactive salary transfers so please let us know when these occur so we can request a re-print to be re-certified with correct salary distributions.

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).

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.

**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.
 - Columbia University for example removes any salaries off sponsored accounts and doesn't allow new proposal submissions if effort isn't certified in 30 days (Electronic System)

Completing an Effort Certification Report

Callouts:

- If department is incorrect, please cross off and write in correct department so we can change in EFFORT system. **DO NOT** use white out or sharpie when making changes, just cross off with pen and write in correct info.
- Subtotal of A plus subtotal of B must equal 100%
- Be sure to mark whether cost sharing was ON or OFF campus
- Section I **MUST** be signed. If admin has knowledge of how employee's time was spent, they sign on admin line in section I and that's all that's needed. If admin doesn't know how employee's time was spent, employee must sign on employee line in section I and admin then signs admin line in section J.

Washington State University
Sponsored Programs Services
240 French Administration Building
Pullman, WA 99164-3127
e-mail: sps@wsu.edu

MEMORANDUM
TO: School of Electrical Engineering and Computer Science
FROM: SPS 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 general records for the period certified, as a result of retroactive payroll changes processed after the report was issued. (See attachment) Make necessary changes to allocations worksheet 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 prepared and signed by departmental administrators with appropriate authority for each budget line (SPPS 4.0 31).
- Please follow the instructions attached to the Effort Certification form.
- Section G is incomplete. What account(s) Section C) did the Cost Share (Set E) come from?
- Other

If you have any questions, please call me at 335-2008.
Thank You
Josh Grady

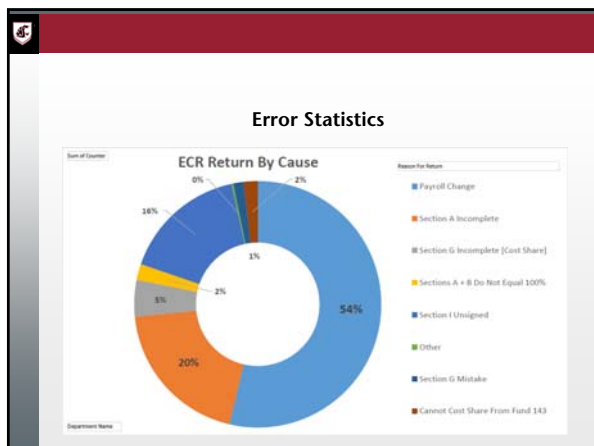
WASHINGTON STATE UNIVERSITY
SPS EFFORT CERTIFICATION REPORT

SECTION	DESCRIPTION	COST	PERCENT
SECTION A - PERSONNEL	SALARY	133,800.00	75.8
SECTION B - FRINGE BENEFITS	EMPLOYEE BENEFITS	21,200.00	12.3
SECTION C - OTHER PERSONNEL	POSTAL SERVICES	20,000.00	11.7
SECTION D - TRAVEL	TRAVEL	500.00	0.3
SECTION E - COST SHARE	UNIVERSITY COST SHARE	100.00	0.1
SECTION F - OTHER	OTHER	500.00	0.3
TOTAL BUDGET		175,800.00	100.0

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This screenshot shows the top portion of a grant activity report form. It includes a header with the Washington State University logo and the title 'GRANT ACTIVITY REPORT'. Below the header, there are several sections for data entry, including 'GRANT INFORMATION', 'ACTIVITY INFORMATION', and 'ACTIVITY SUMMARY'. The 'ACTIVITY SUMMARY' table lists various activities with columns for 'ACTIVITY CODE', 'ACTIVITY NAME', and 'ACTIVITY VALUE'. The 'ACTIVITY VALUE' column contains numerical values for each activity.

This screenshot shows the middle portion of the grant activity report form. It continues the 'ACTIVITY SUMMARY' table from the previous section. The table lists activities with their respective values. Below the table, there are sections for 'ACTIVITY DETAILS' and 'ACTIVITY NOTES'. The 'ACTIVITY DETAILS' section includes a table with columns for 'ACTIVITY CODE', 'ACTIVITY NAME', and 'ACTIVITY VALUE'. The 'ACTIVITY NOTES' section contains a text area for providing additional information.

This screenshot shows the bottom portion of the grant activity report form. It includes the final part of the 'ACTIVITY SUMMARY' table and the 'ACTIVITY DETAILS' section. The 'ACTIVITY DETAILS' table lists activities with their values. Below this, there are sections for 'ACTIVITY NOTES' and 'ACTIVITY SUMMARY'. The 'ACTIVITY SUMMARY' section includes a table with columns for 'ACTIVITY CODE', 'ACTIVITY NAME', and 'ACTIVITY VALUE'. The 'ACTIVITY NOTES' section contains a text area for providing additional information.

EFFORT CERTIFICATION REPORT

PROJECT: [Project Name]

PERIOD: [Start Date] - [End Date]

EFFORT CATEGORY	PERCENTAGE
INSTRUCTION	50%
RESEARCH	30%
TEACHING ASSISTANT	10%
OTHER	10%
TOTAL	100%

Grand Total: 100%

EFFORT CERTIFICATION REPORT

PROJECT: [Project Name]

PERIOD: [Start Date] - [End Date]

EFFORT CATEGORY	PERCENTAGE
INSTRUCTION	50%
RESEARCH	30%
TEACHING ASSISTANT	10%
OTHER	10%
TOTAL	100%

Grand Total: 100%

EFFORT CERTIFICATION REPORT

PROJECT: [Project Name]

PERIOD: [Start Date] - [End Date]

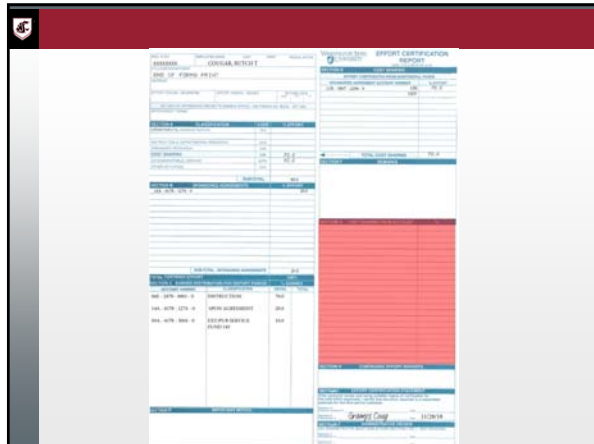
EFFORT CATEGORY	PERCENTAGE
INSTRUCTION	50%
RESEARCH	30%
TEACHING ASSISTANT	10%
OTHER	10%
TOTAL	100%

Grand Total: 100%

Category	Amount
Personal Budget	\$100,000
Effort Certification Report	\$100,000

Category	Amount
Personal Budget	\$100,000
Effort Certification Report	\$100,000

Category	Amount
Personal Budget	\$100,000
Effort Certification Report	\$100,000



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.

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.

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
- Our current cost share systems make it extremely hard to meet agency cost share requirements in a timely manner
 - Example: Award ends 01/31/18 and agency requires everything reported within 90 days. There is still an unmet cost share requirement for salary, but effort certs for 01/01/18-05/15/18 don't get printed until beginning of June in which 90 day reporting period has already passed.

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.

Cost Sharing Effort Inquiry Request Form (CSEIR)

- This form is no longer needed. SPS works with ORSO directly to add new cost sharing accounts to system when they are set up.
- If departments notice current cost sharing accounts are not included on Effort Certification Reports please write in the account in the proper area and we will get them added. If an account is listed on the report that has already met the obligation, please cross off that account and we will remove it.

How Do I Report Cost Sharing?

- **WSU Employee Salaries and Benefits:**
 - Included on Effort Certification Reports in sections E and A. If not pre-printed on form, please write in account.
 - 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.

Manual Cost Share Entries

- Refer to "Manual Cost Share Requirements" attachment from presentation notes

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

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.

Questions?

WASHINGTON STATE UNIVERSITY



This has been a WSU Training Videoconference

If you attended this live training session and wish to have your attendance documented in your training history, please notify Human Resource Services within 24 hours of today's date:

hrstraining@wsu.edu
