Effort Certification and Cost Sharing	
Presented by:	
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Sponsored Programs Services	
Revised November 2019	
Course Objectives and Goals	
Establish what Effort Certification is and why it is	
Establish what Effort Certification is and why it is necessary	
Establish what Effort Certification is and why it is necessary Instructions for filling out an Effort Certification	

What Is Effort Certification? Effort Certification is "after the fact" reporting of how certain employees time was spent and paid during a given period

The Effort Process

- Effort Certs are printed (4) times a year. Once for each semester as well as (2) summer sessions.
 - Spring: 01/01/19 05/15/19
 - Summer:05/16/19 06/30/19
 - Summer:07/01/19 08/15/19
 - Fall: 08/16/19 12/31/19
- 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 email 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).

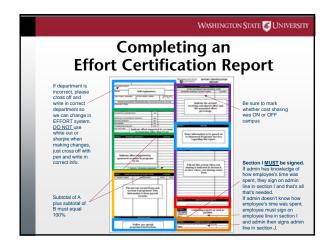


Why Do We Certify Effort?

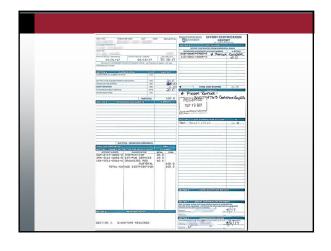
Required by the Uniform Guidance, 2 CFR Part 200

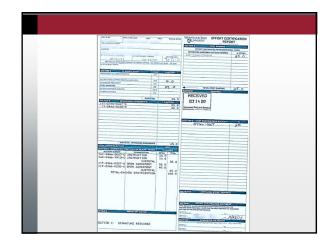
- As a condition to receive federal funding, institutions must maintain records that are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- In compliance with this requirement, the university has established 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)

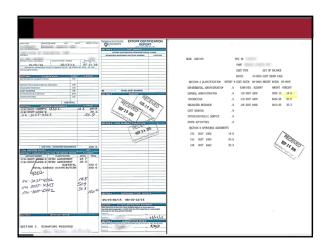


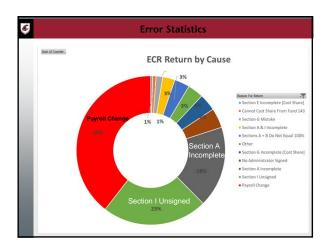


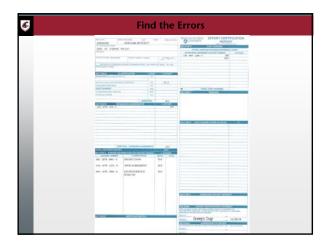




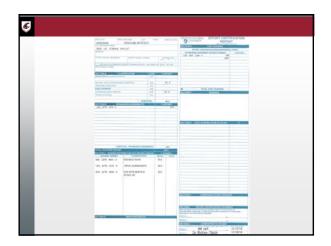
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MEMORANDUM	
TO: School of Electrical Engineering and Computer Science	
FROM: 5P5 Sponsored Programs	
DATE: 09/29/2017	
RE: Incomplete Effort Certification Report(s)	
We are returning the attached Effort Certification Report(s) for completion for the following reason(s):	
[] The Effort Certification Report was returned unsigned.	
[52] The effect cretified does not agree with parend records for the period cretified, as a result of retructive peryod changes processed after this report was assed. (See attachment) Make accessary changes to all accession methods including Section C.	
☐ The totals of Section A plus Section B do not equal 100%.	
[] Section A is incomplete.	
 The Effort Confidention has a split budget for earnings and must be greatered and uponed by departmental administrators with expenditures authors, for seal; budgets on 2009 44, 93-13. 	
[] Heave follow the instructions attached to the Effort Certification form.	
[3] Section G is incomplete. What account(s) (Section C) did the Cost Share (Sec II) tome from?	
[] Other:	
If you have any questions, please call me at 335-2009.	
Thank You. Josh Grany	



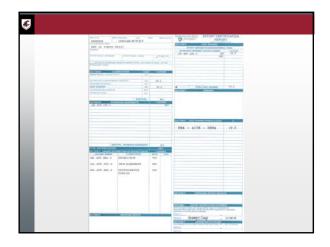




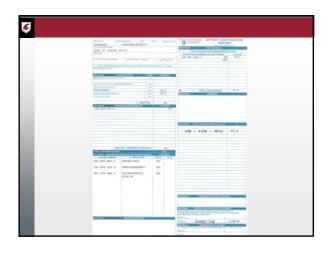
























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	Course Objectives and Goals	
	(Continued)	
•V	What is cost sharing and how is it reported?	
•+	lelpful and useful information about cost sharing	
•E	xamples/Details/Q&A – Cost Sharing	
aC .		
•		
	What Is Cost Sharing?	
• Co	st Sharing represents the sponsored project or program sts (direct and indirect) that would normally be borne by a	
spo	onsor but instead are covered by the university or a third ty, such as a subcontractor or an unfunded collaborator.	
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	Why Cost Share?	
- C	andatory Cost Sharing: ost sharing required by the sponsor as a condition of eligibility or an award. Must be properly documented and tracked for ompliance purposes.	
- C	oluntary Committed Cost Sharing:	
d	iscretion of the institution. Must be properly documented and cacked for compliance purposes.	
- C	luntary Uncommitted Cost Sharing: lost sharing not required by the relevant program solicitation, of referenced in proposal or award, and not formally tracked or uditable.	

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.

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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 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 do our best to remove it.

How Do I Papart Cost Sharing?		
How Do I Report Cost Sharing?		
WSU Employee Salaries and Benefits:		
WSU Employee Salaries and Benefits: Included on Effort Certification Reports in sections E a If not pre-printed on form, please write in account. Section G: Enter earned distribution account from Se being used toward cost sharing. Section G total perce must equal the total of Section E.	nd A. ction C entage	
Other:		
Reported via memo including pertinent documentati detail to Sponsored Programs Services.	on and	
Manual Cost Share Entries		
Manual Cost Share Entries		
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Refer to "Manual Cost Share Requirements"		
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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 	
ı	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?

