EFFORT REPORTS & COST SHARING
Cost Sharing with Effort Reporting

◆ Cost sharing represents the portion of the total project or program costs that is not paid by the sponsor

◆ These costs are usually paid by the University through unrestricted funding sources
Types of cost sharing: committed and uncommitted

- Committed cost sharing represents effort or other costs related to the sponsored award, that are included in the proposal budget or narrative but are not paid by the sponsor
  - Mandatory (required by the sponsor as a condition of obtaining the award)
  - Voluntary (represents a voluntary commitment made to a project, either through the budget and/or through the narrative description of the proposal)

- Uncommitted cost sharing, sometimes referred to as voluntary uncommitted cost sharing, refers to any donated effort beyond that which is identified and committed to in the proposal or award

- Federal regulations require that committed cost sharing be certified
All Cost Sharing Must be Added Manually

- The Original Cost Sharing % will always be empty so all cost sharing must be manually added into the Adjusted Cost Sharing % Column.
Cost Sharing Scenarios

1) Only a portion of the salary has been paid by the Sponsor (*Tsegaye*)

2) Work Study (*Raellen*)

3) Effort Without Salary (a.k.a. In-Kind Support) (*Raellen*)

4) Effort Report status is Not Required (*Shannon*)
Only a Portion of the Salary is Paid by the Sponsor
Cost Sharing when a Portion of the Salary has been paid by the Sponsor

- The employee committed 30% effort on Project A as stated in the award documents but only 13% was paid from the Sponsor.
- We must show 30% effort on the effort report.

<table>
<thead>
<tr>
<th>Sponsored Projects</th>
<th>Original Payroll %</th>
<th>Adjusted Payroll %</th>
<th>Original Cost Sharing %</th>
<th>Adjusted Cost Sharing %</th>
<th>Original Total %</th>
<th>Adjusted Total %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project A</td>
<td>13%</td>
<td>13%</td>
<td>0%</td>
<td>13%</td>
<td>13%</td>
<td>13%</td>
</tr>
<tr>
<td>Project B</td>
<td>5%</td>
<td>5%</td>
<td>0%</td>
<td>5%</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>Non-Sponsored Activities</td>
<td>53%</td>
<td>53%</td>
<td>0%</td>
<td>53%</td>
<td>53%</td>
<td>53%</td>
</tr>
<tr>
<td>Total Other Effort</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Grand Total</td>
<td>100%</td>
<td>100%</td>
<td>0%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>
Adding Cost Sharing to an Effort Report

- Make sure you are in the “Edit Report” tab
- Add in the total percentage of cost shared effort in the Adjusted Cost Sharing column on the Non Sponsored Activities row
Adding Cost Sharing to an Effort Report

- Add in the cost shared effort on the project that benefited from the cost sharing.
- Once added the total effort (payroll + cost sharing) will show on the right side in the Adjusted Total % Column.
- Add a comment then save.
Cost Sharing has Been Added

- Once the cost sharing has been saved, the changes will show in the Adjusted Total % Column.

- This column represents the true effort.
Effort Report is Ready for Certification

Now the Certifier can go into the “Edit Reporting” tab and Certify the report.
Cost Sharing on Multiple Projects

- In this example, the employee committed 20% effort on Project A and 15% on Project B.

- The 17% was divided between Projects A and B.

- Add a comment then save.
Work Study
What is Work Study?

◆ Work Study is a need based Federal subsidy program that is designed to offer students the opportunity to earn money through part-time employment to help defray educational costs.

◆ Employer’s Work Study payroll is subsidized by the program.
  ▪ Your department covers 50% of every dollar the student earns and Work Study covers the remaining 50% (up to the student’s maximum allocation).

◆ Therefore, Work Study is a form of Cost Sharing.

◆ For more information visit the [UCLA Work Study Office](#) website
## Work Study Fund Numbers for FY 2010-2011

### WSP Code Table (2010-2011)

<table>
<thead>
<tr>
<th>WORK-STUDY PROGRAM</th>
<th>WSP CODE ACAD YEAR</th>
<th>WSP CODE SUMMER</th>
<th>WS FUND NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL</td>
<td>F</td>
<td>H</td>
<td>23512</td>
</tr>
<tr>
<td>COMMUNITY SERVICE</td>
<td>C</td>
<td>G</td>
<td>23461</td>
</tr>
<tr>
<td>AMERICA READS</td>
<td>A</td>
<td>D</td>
<td>23513</td>
</tr>
<tr>
<td>PRESIDENT’S</td>
<td>P</td>
<td>R</td>
<td>18026</td>
</tr>
<tr>
<td>JUMPSART</td>
<td>J</td>
<td>K</td>
<td>23516</td>
</tr>
<tr>
<td>GRAD (70/30)</td>
<td>B</td>
<td>E</td>
<td>23515</td>
</tr>
<tr>
<td>GRADUATE (50/50)</td>
<td>F</td>
<td>H</td>
<td>23512</td>
</tr>
</tbody>
</table>

**Helpful Hint:** Even though Work Study fund numbers change every year, an easy way to recognize a Work Study FAU is that it will NOT contain a costcenter.
Work Study and ERS

Work Study funds will ALWAYS be listed under Other Sponsored Projects.

Steps to Certifying Work Study Reports.

1) Click on the View Payroll Details button to verify Other Sponsored Projects funding is Work Study (see previous slide).

2) As a double check to verify payroll, run an ERS Detail Report (see next slide).
Below is an example of an ERS Detail Report run for an employee with Work Study.

The percent paid and Gross Earnings charged to the Work Study fund and the federal grant fund should be equal, unless the student exceeded his/her Work Study allocation.
Steps to Certifying Work Study Reports (Continued).

3) Check the “Report allows for Cost Sharing Offset Against Other Sponsored Projects” box.

NOTE: There may be circumstances, other than Work Study, where you need to check this box, e.g. non-federal sponsor allows for cost sharing on a federal grant. Be sure to always check the sponsor’s award documentation and UCLA Award Synopsis to determine if this is allowable.
Steps to Certifying Work Study Reports (continued).

4) Under the Adjusted Cost Sharing % column, add a positive offset, equal to the % paid under the Work Study fund, for the cost shared effort under the appropriate Sponsored Project fund, AND, add the corresponding negative offset under the Other Sponsored Projects.
Add a comment to the Comment Log

- Example: “Other Sponsored Project is Work Study only. Employee spent 100% of his/her effort working the grant fund xxxx. Verified by Raellen on 01/10/2010”
Effort Without Salary
Effort Without Salary

Effort without salary occurs when a faculty or staff member commits effort on the grant proposal budget, actually expends the effort on the grant, but no salary is charged to the grant fund. Generally, in these instances, the salary is charged to an unrestricted university fund.

Even though salary is not charged to the federal grant, effort reporting is still required!
Because salary was not charged to the grant, the grant fund will not appear in the initial ERS report.

In order to manually add the grant fund, click on the “Add Additional Sponsored Project” button.
To add the appropriate fund, complete the following steps:

1) Type in fund number you would like to add.
2) Click on the “Filter” button.
3) Click on the “Select” button.
The fund now appears on the ERS report, so you can now add the appropriate amount of effort in the Adjusted Cost Sharing %, and offset the corresponding amount from the Non-Sponsored Activities row.
If there was effort without salary, but an ERS report does not exist in the system for that employee and ERS quarter, you will need to create an ERS report.

To create an ERS report, click on the “System Administration” link from the main ERS page.

Click on the “Generate Effort Report for Employee” link.

Type in the Employee ID #, choose the appropriate ERS quarter, and then click on the “Search” button.

Click on the “Generate” button.
Effort Report Status is Not Required
Adding Effort Without Salary to a “Not Required” Report

- **Problem**: ERS report status is “Not Required” even though the PI or other personnel have Effort Without Salary

- **Definition**: If a PI or other personnel is paid 100% off of unrestricted funds (funding below the line) but there is Effort Without Salary, the status of the ERS report will indicate that the report is Not Required. It is important to check “Not Required” reports each quarter to make sure that they are indeed not required.
Adding Effort Without Salary to a “Not Required” Report

**Solution:** If you know the funding source, follow the steps on slide 56 to add the sponsored project(s) and fill in the cost share information. This will change the report status to “Open”.

If you do not know the funding source, contact ERS support at ershelp@research.ucla.edu with the name, UID, and quarter in question. ERS support will change the status to “Required”. Once you confirm the funding source, follow the steps on slide 56 to add the sponsored project(s) and fill in the cost share information.