Effort Certification

NOTE: The website URL for Workday reference guides that are referenced in this section is:
https://confluence.esg.wsu.edu/display/WKB/Workday

POLICY

It is the policy of Washington State University that all applicable employees certify that the salary and wages charged to federal and nonfederal sponsored projects is reasonable in relation to the effort expended on the same projects during an effort period.

Applicable employees must certify their effort within thirty days of initiation of the effort certification process after each effort period.

BACKGROUND

Uniform Guidance 2 CFR 200 provides standards for documentation of personnel expenses charged to federal sponsored projects, which Washington State University has elected to supplement through an Effort Certification process in Workday.

APPLICABILITY

Effort certification is required for the following WSU employees:

- Those whose earnings are charged directly (at least in part) to federal and nonfederal sponsored projects (Workday funds FD043, FD044, FD048, and FD085), including departmental research administrators whose salary has been approved as a direct charge to sponsored projects.

- Those whose earnings include federal appropriation monies (Workday funds FD035-FD042).

- Those who contribute effort for cost sharing purposes, whose salaries are not charged to any of the funds listed above.

WORKDAY

Reference Guides

For Workday instructions, see the following reference guides:

- Effort Certification
- Payroll Costing Allocation
- Create Payroll Accounting Adjustments
- Enter and Correct Time

Roles

The Effort Certification Manager role initiates the effort process in Workday, and is usually a supervisor in Sponsored Programs Services (SPS).
Effort Certification

Roles (cont.)

Employees who support the effort certification process at the department are granted the Effort Certification Reviewer security role in Workday. (See BPPM 85.33 and the applicable Workday Security reference guides for instructions on requesting and approving role-based security requests for access to Workday modules and functions.)

Employees who certify effort are either Employee As Self (for faculty) or Grant Principal Investigator (on behalf of non-faculty employees) in Workday. Those charged with certifying effort may not delegate the responsibility to others who cannot attest to the certification language embedded in the business process.

Temporary Employees

Temporary employees' effort is recorded in the Workday Enter and Correct Time business processes. (See the Workday Enter and Correct Time reference guide.) Twice per month, the cognizant supervisor certifies the number of hours worked on each project.

REFERENCES

External

2 CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including but not limited to:

- 2 CFR 200.430 Compensation – Personal Services
- 2 CFR 200.431 Compensation – Fringe Benefits

Internal

Internal references include:

- BPPM 40.33: Cost Sharing and Matching
- BPPM 40.40: Institutional Base Salary and Salary Cap

REPORTING PERIOD

Effort is reported and certified for all eligible employees for the following periods, which roughly correspond to academic semesters:

Fall

August 16 through December 31

NOTE: The Fall 2020 effort period ends on December 15, 2020 in order to facilitate the migration of payroll data into Workday. The period for Fall 2020 is August 16, 2020 through December 15, 2020. (See below regarding effort periods for Spring 2021 and Summer 2021 due to the Workday implementation.)
Effort Certification

Spring

January 1 through May 15

NOTE: Due to the Workday implementation, the Spring 2021 period is December 16, 2020 through May 15, 2021.

Summer

May 16 through August 15

NOTE: Prior to Workday implementation, WSU had two summer effort periods: Summer 1, from May 16 through June 30 annually; and Summer 2, from July 1 through August 15, annually. Upon implementation of Workday, the summer effort periods are combined into one period. Beginning in 2021, the summer period is May 16 through August 15, annually.

CONTINUING EFFORT

No more often than monthly, SPS publishes a list of individuals who have not certified their effort for any prior effort period (the Continuing Effort Report). SPS may involve relevant leadership, including but not limited to directors/chairs and vice chancellors/deans for research, as appropriate, to ensure resolution of continuing effort.

Effort remaining uncertified 60 days after the effort certification process is initiated for any period may be subject to administrative review and result SPS inactivating the relevant grant worktag(s) to preclude further expenses from being charged to the affected projects until all effort is certified. In such cases, once all effort is certified, grant managers may initiate accounting adjustments as appropriate to retroactively assign expenses to the appropriate sponsored projects.

LEGACY EFFORT (PRE-WORKDAY)

Prior to December 16, 2020, certifying effort was a paper-based process where payroll information from the recently concluded effort period was printed on paper forms. The paper forms were routed around the University for retroactive review and certification, then routed back to SPS for entry in the AIS Effort legacy system.

This subsection provides guidance for continuing to certify and submit continuing effort from effort periods prior to the implementation of Workday and is not to be used as a guide to the effort process in Workday.

Completing the Legacy Effort Certification Report

Enter the percent of total effort devoted to each effort classification and sponsored agreement. See Figure 1.
Effort Certification

**Reporting Effort**
Enter in Sections A, B, and E (when reporting cost share) the percent of total effort devoted to each classification and sponsored project.

If actual effort shown in Section A or B differs from preprinted values, line out incorrect values and enter appropriate percentages. **NOTE:** Do not white out or otherwise make the preprinted information illegible.

In Section A, indicate significant changes in effort only. Changes in Section A that are not significant should not be reported here. As a general rule, changes of five percent or more are considered significant.

In Section B, indicate all changes in effort. **NOTE:** Effort changes reported in Section B require a corresponding payroll adjustment.

If values are not preprinted for any or all applicable classifications of sponsored projects in Sections A, B, or E, write in the appropriate percentages.

**Spurred Projects**
When reporting effort devoted to sponsored projects, include only effort expended during the effort period covered by the report.

To certify effort devoted to a sponsored project not indicated in the **Earned Distribution**, write the appropriate legacy account code(s) and Workday cost center(s), and indicate effort percentage(s) in Sections B and C. Only accounts in legacy Programs 11-14 (Workday Function FN017) are listed in Section B. **NOTE:** Effort changes reported in Section B require a corresponding payroll adjustment.

**Cost Sharing**
Complete Section E before entering cost share effort in Section A.

Indicate by sponsored project the percent of effort contributed from nonfederal funds or authorized federal funds. Write in the appropriate account if the account is not preprinted.

**NOTE:** Cost sharing from legacy Fund 143 (Workday Funds FD035-FD042 and FD085) accounts is not allowed. Cost sharing or matching from federal funds is not allowed except when authorized by federal statute.
Effort Certification

Cost Sharing (cont.)

If the number "(10)" appears adjacent to the account code in Section E, identify the location of cost sharing (on- or off-campus). Enter the distribution under % Effort in Section E.

When manually adding a sponsored project which has a possibility for reporting both on- and off-campus effort as stated in the proposal or sponsor’s agreement, identify the location of the cost-shared effort (on- or off-campus or split between locations). The location of cost sharing must be identified in order for SPS to assess the correct facilities and administrative (F&A) rate.

Transfer the total from Section E to the Cost Sharing classification line in Section A.

Calculate Certified Totals

Add all values in Sections A and B; this figure must equal 100 percent.

Adjusting the Earned Distribution (Section C)

After reporting effort in Sections A and B, make necessary adjustments to the Earned Distribution (Section C).

The following changes require adjustments or additions to the Earned Distribution:

- Any change in sponsor-funded effort devoted to a sponsored project.

- Reported effort that is supported by an account not indicated in the Earned Distribution. In such cases, manually add the legacy account and Workday cost center to the Earned Distribution.

NOTE: When manually adding accounts or cost centers that are active only during the reporting period, include the employee's title code, position number, legacy fund, and active dates in Remarks.

- A significant change in effort supported by an account in legacy Fund 143 (Workday Funds FD035-FD042 and FD085).

- Reported effort not supported by an account in an allowable program. See the table on the back of the Effort Certification Report.

Unless a position is supported by multiple legacy budgets, most changes in effort supported by state-appropriated funds generally do not require any adjustments to the Earned Distribution.
Effort Certification

Dual Appointments

When an individual on dual appointment is paid at two rates, the **Earned Distribution** may not agree with the actual FTE percentages noted on the current Position Action. Do not adjust the **Earned Distribution** to make % **Earned** correspond with FTE percentages in such cases. Indicate in Remarks that two (or more) pay bases were used.

Important Notice (Section D)

One or more brief messages may appear in Section D. The message(s) provide or refer to additional instructions.

Cost Share From (Section G)

Indicate the source legacy account(s) or Workday cost center(s) for cost shared effort.

Enter the legacy program, budget, and project account code(s) and Workday cost center(s) under **Cost Share From** and the corresponding percentage of effort under % **Effort** in Section G.

The total of the percentages of effort entered in Section G must equal the percentage of effort indicated under **Total Cost Sharing** in Section E. The department may use more than one allowable source account or cost center. Allowable accounts and cost centers include only nonfederal funds.

Continuing Effort Reports (Section H)

Continuing Effort Certification Reports for the employee are listed in this section, by effort period.

Certification

Each signature must be the individual’s actual signature. One individual may not sign for another. A signature stamp may not be used.

Effort Certification (Section I)

If the employee signs their own Effort Certification Report, an administrator’s signature is not required in Section I, but is required in Section J. If the person signing the report is not the employee listed on the form, they must have suitable means of verifying 100% of the employee’s effort for the specified effort period.

Administrative Review (Section J)

A departmental individual holding expenditure authority for each budget shown in Section C and Section E must sign the Effort Certification Report in Section J. If the individual who signed Section I does not have expenditure authority for the indicated budgets, an individual with expenditure authority for each budget must sign Section J. See **BPPM 70.02** for a description of expenditure authority.
Effort Certification

Administrative Review (Section J) (cont.)
If the individual who signed as employee in Section I is also the administrator with expenditure authority, another responsible person with expenditure authority must sign in Section J.

Retroactive Changes
If the retroactive adjustment affects a salary and/or budgets that support a salary, initiate a Payroll Accounting Adjustment in Workday. This process notifies the Effort Certification Manager to initiate a revised Effort Certification for the affected individual(s).

If the retroactive adjustment only affects cost shared effort, document and recertify the effort as follows:

• Request a reprinted Effort Certification Report from SPS.
• The revised report must reflect 100 percent of the employee's effort and earnings for the report period.
• Provide a detailed justification for a cost sharing adjustment in Remarks.
• Return the recertified form to SPS, with a copy of the originally-certified report.

Classification Glossary
The following classification definitions refer to effort reported in Sections A, B, and E of the Effort Certification Report.

Departmental Administration
Includes the management and support duties of specified personnel that benefit common activities of the administrative unit, not allocable to discrete sponsored projects. Departmental administration effort is subject to the following limitations and provisions:

• Administrative duties of academic deans as well as their professional and nonprofessional staff are reported as departmental administration.

• Administrative and support duties of academic department chairs and directors of organized research units as well as their respective nonprofessional staffs are reported as departmental administration.

• Other professional staff members (including faculty) may only report administrative effort which somehow benefits federally sponsored projects. Examples of allowable activities include:
Effort Certification

Dept. Admin. (cont.)

- Filling-in as acting chair.
- Occupying a regular position of assistant director or assistant chair.
- Performing departmental or college committee work that benefits federally-sponsored projects.

Effort Certification Reports transactions are not completed in Workday for those employees who devote 100% of their effort to departmental administration, are supported by accounts strictly in legacy programs 01-08 (Workday functions FN001, FN003, FN009, FN024, FN025, FN030-FN032, FN034, FN040-FN044, FN046, FN048, FN049, FN051, FN067, FN074), and do not cost share effort.

Effort transactions in Workday are required, even to report departmental administration, if the employee meets the applicability requirements of this policy.

NOTE: Departmental administration is not reflected in the Earned Administration Distribution because effort in departmental administration is supported by accounts from other classifications (i.e. instruction, organized research)

NOTE: Departmental administration is not reflected in the Earned Distribution (Section C) because effort in this category is supported by accounts from other classifications, e.g., instruction, organized research.

Instruction and Departmental Research

This includes teaching, advising, and other curriculum-oriented activities. State-supported research that is not separately budgeted and accounted for is also included in this classification.

Organized Research

This classification includes state and federally-funded research that is separately budgeted and has a discrete WSU account coding under legacy program 10 (Workday functions FN013-FN015 and FN025).

Cost Sharing

Effort contributed to sponsored projects (legacy programs 11-14; Workday function FN017) supported by nonfederal or authorized federal funding.
**Effort Certification**

**Extension/Public Service**  
University activities that relate to services and educational programs provided to individuals other than WSU faculty, staff, or students.

**Other Activities**  
Activities supported by state appropriations that are not included in other classifications.

**Sponsored Agreements**  
Effort devoted to and supported by extramurally-sponsored projects, e.g., state, private, and legacy programs 11-14; Workday function FN017).

**EXAMPLES**

- **Figure 1**: Form Completion
- **Figure 2**: Changing the Earned Distribution
- **Figure 3**: New Account and Cost Sharing
- **Figure 4**: Clerical Departmental Administration
- **Figure 5**: Departmental Administration
- **Figure 6**: Cost Sharing (On- and Off-Campus)
- **Figure 7**: Fund 143
- **Figure 8**: Adding a Cost Sharing Account
Effort Certification

Figure 1: Form Completion

- Indicate the account receiving cost-shared effort and the associated effort percentage.
- Enter information to be passed on to Sponsored Programs Services regarding this report.
- Indicate effort supported by sponsored accounts in programs 11-14.
- Fill out this section when cost sharing is indicated in Section E, to show where cost sharing comes from.
- The percent earned from each account is preprinted. This information is from payroll records.
- Complete and return any continuing reports as soon as possible.
- Follow any special preprinted instructions.
Effort Certification

Figure 2: Changing the Earned Distribution: Since the employee spent 40 percent of their time on the sponsored agreement (legacy account coding) 12Z-2710-0204, a corresponding decrease of 15% must have occurred elsewhere. In this case, the employee reduced the time spent on instruction to 35 percent. The Earned Distribution must be adjusted to reflect the changes in effort.

### Effort Certification Report

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<th>EFFORT CONTRIBUTED FROM NONFEDERAL FUNDS</th>
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#### SECTION A

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#### SUBTOTAL: 35%

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#### TOTAL COST SHARING

#### SECTION C

A revised expense assignment action form was submitted on 12/20/17.

#### SECTION D

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#### TOTAL EARNED DISTRIBUTION

100%

#### IMPORTANT NOTICE

After reviewing this report, the employee has submitted a revised expense assignment action form on 12/20/17.
Effort Certification

Figure 3: New Account and Cost Sharing: This faculty member cost-shared to two sponsored projects. During the semester they earned 30 percent from a new sponsored project, which was not pre-printed in the Earned Distribution. The certifier made the appropriate changes in Sections B, C, and E.
**Effort Certification**

*Figure 4:* Clerical Departmental Administration: This clerical employee spent 80 percent of their time on departmental activities. They spent another 20 percent working exclusively on activities related to the sponsored project (legacy coding) 11N-2426-0023, and such clerical activities were specifically approved by the sponsor as an exception to normal policy.

Note: Clerical/Administrative costs were specifically approved in the award identified in Section B.
Effort Certification

Figure 5: Departmental Administration: This department chair spent 70 percent of their time conducting departmental administration. 30 percent was devoted to the sponsored project (legacy coding) 11Z-2432-0008, as PI. Another 10 percent of their time, supported by the instruction account (legacy coding) 06D-2432-0001, was cost-shared to the sponsored project (legacy coding) 12Z-2432-0009. Since an employee may not certify their own effort and also provide administrative review, another person with signature authority on all of the accounts must sign in Section J.
**Effort Certification**

Figure 6: Cost Sharing (On- and Off-Campus): This faculty member devoted 80 percent of their total time to the sponsored project (legacy coding) 11D-3028-1238. 50 percent was supported by the sponsor, and 30 percent was cost-shared, supported by the WSU account (legacy coding) 10A-3028-0001. When the number “(10)” appears adjacent to the account number in Section E, indicate the cost-sharing effort percentages which occurred in each location (on- or off-campus).

![Effort Certification Report](image-url)
Effort Certification

Figure 7: Fund 143: This faculty member received substantial support from federal agencies through WSU legacy fund 143. Support from legacy fund 143 is channeled through legacy programs 09 and 10. Thus, the effort is reported in Section A with the state-supported effort. Legacy fund 143 accounts are designated as such in Earned Distribution. The classification listed directly above the “Fund 143” designation applies to the legacy fund 143 account. Legacy fund 143 support is an exception; most federal support is channeled through legacy programs 11 and 12 and reported in Section B. Cost sharing from legacy fund 143 accounts is not allowed.
Effort Certification

Figure 8: Adding a Cost Sharing Account: This faculty member cost-shared a substantial amount of effort to a sponsored project not preprinted in Section E. This effort was supported by the instruction account (legacy coding) 06W-2950-0001. Handwrite the account number in Section E. Indicate whether cost sharing (C/S) is on-campus, off-campus, or both.

### Effort Certification Report

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TOTAL COST SHARING: 90

### Remarks

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### Sponsored Agreements

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TOTAL EARNED DISTRIBUTION: 100

### Important Notice

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### Continuing Effort Reports

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### Effort Certification Statement

After personal review of this report and having satisfactory means of verification of the base effort expended, I certify that the effort reported is a reasonable estimate for the time period indicated.

Donald H. Barton

### Administrative Review

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