EFFORT REPORTS
and COST SHARING
Cost Sharing Scenarios

1) Only a portion of the salary has been paid by the Sponsor
2) Effort Without Salary (a.k.a. In-Kind Support)
3) Effort Report status is Not Required
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)

    *Example: The Agency will award UCLA a $100,000 grant if the University agrees to pay the PI’s salary.*

  – **Voluntary** (represents a voluntary commitment made to a project, either through the budget and/or through the narrative description of the proposal)

    *Example: UCLA volunteered to cover half of the PI’s salary. In the award documents the effort was listed at 50%, but the salary was budgeted for 25%. Therefore, the other 25% salary is voluntary.*
Types of Cost Sharing: Committed and Uncommitted

- **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.

  *Example*: The PI’s effort and salary was listed at 30% in the budget. S/he was paid 30% salary, but actually worked 50% time on the project.

- (Reminder: PI must be careful not to commit more than 100% effort)
Federal regulations require that committed cost sharing must be certified.
All Cost Sharing must be added manually

The **N/A to UCLA** will always be blank so all cost sharing must be **manually** added into the **Cost Share Effort % to Certify** column.
Only a Portion of the Salary is Paid by the Sponsor
The employee committed 30% effort on Project A as stated in the award documents but only 21% was paid from the Sponsor. We must show 30% effort on the effort report.
## 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 **Cost Share Effort % to Certify** column on the **Non Sponsored Activities** row.
- 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 **Total Effort to Certify** column.
- Add a comment then save
Cost Sharing has been added

Once the cost sharing has been saved, the changes will show in the **Total Effort % to Certify** column.

This column represents the true effort.
Effort Report is ready for certification

Now the Certifier can go into the **Edit Report** tab and certify the report.
Cost Sharing on Multiple Projects

-The employee committed 25% effort on Project A and 10% on Project B.
-Cost share 4% on Project A and 7% on Project B.
-Total cost shared is 11%.
-Add a comment then save.
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!
Effort Without Salary & ERS

- 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 *Cost Share Effort % to Certify*, and offset the corresponding amount from the *Non-Sponsored Activities* row.
• If there was effort without salary for staff/faculty paid entirely off non-sponsored funds, and an ERS report does not exist in the system for that employee, an ERS report should be generated.
• To generate an ERS report, click on the **System Administration** link from the main ERS page.
Click on the **Generate Effort Report for Employee** link
Effort Without Salary & ERS

1. Type in the Employee ID #, choose the appropriate ERS quarter, and then click on the **Search** button.
2. 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 17 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 17 to add the sponsored project(s) and fill in the cost share information.
Q&A
More Questions???

Contact ERS Support Help Desk
ershelp@research.ucla.edu