Cost Sharing Documentation Requirements for Manual Entries

1. All SALARY (object 00) and BENEFITS (07) match for WSU employees is entered through the Effort Certification process. The only exception is when the employee is on sabbatical. See below (2.c) for the process to claim sabbatical effort.

2. WSU Match through Manual Entries – A memo initiates the documentation process needed by Sponsored Programs Services to place all other match manually into the system. It must come from a person with signature authority on the account providing the match. All matching cost items must have been incurred during the time frame of the award. The memo should include the following details, either within the memo or as an attachment (a print from BALANCES or a budget statement copy with items highlighted are good sources of documentation):

   - account where the match is being recorded
   - account where the costs were incurred
   - match transaction (vendor name)
   - dollar amount
   - date of transaction
   - document number

   a. To document TUITION WAIVERS, a memo needs to come from the department providing the waiver with the dollar amount, dates, name and WSU ID # of person receiving the waiver. Waivers are considered in-kind match.

   b. FACILITIES AND ADMINISTRATIVE COSTS (F&A) or overhead, can be added to the match only if it is allowed and so stated in the award document. Please indicate on the memo if is allowed as part of the match. Also indicate if the F&A is to be applied at on-campus or off-campus rates.

   c. To document WAGES (Object 01), complete the “Manual Cost Share Data sheet”. This form can then be sent electronically to SPS for completion. Please list all pay periods separately. SPS will calculate the benefits (object 07) and F&A (object 13), if applicable.

   d. To document effort while a WSU employee is on SABBATICAL LEAVE, use the process outlined in (c) above.

   e. To document VOLUNTEER LABOR, the following information is needed: volunteer name, job being performed, number of hours of donated time, rate at which the amount is being calculated, and the time frame of the donated labor. Pay rates need to be reasonable or justifiable per the award document or other recognized source. Volunteers should attest to the hours donated by signing some sort of documentation. This is considered in-kind match. If a retired WSU employee is providing volunteer labor as match, use their last salary rate to compute the match amount but do not include benefits or F&A.

   f. To document THIRD PARTY match, a cover memo should be prepared from someone with signature authority on the grant or by the PI. For documentation, a letter is required from the donor which states the dollar amount (or value for in-kind), the time period during which the match was provided and signed by an authorized individual from the donor’s business or contracts office.

3. Remember that fund 143 is Federal Appropriations and may not be used as cost share.

4. Match provided by subcontractors along with their invoices will be entered into the system when approved invoices are returned to SPS for processing and reporting.

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