

Department Resources – Department Policies & Procedures – Purchasing & Accounting: PROCEDURE - Faculty Effort Certification

Why Faculty Need to Complete the FEC

The Federal government requires signed documentation for faculty salary costs charged to grants and contracts and for cost sharing related to sponsored agreements. Sponsored agreements include grants and contracts.

Office of Management and Budget ([OMB A-21](#)), "Cost Principles for Educational Institutions" requires faculty involved in sponsored agreements to report activities for which they are compensated each academic term, and to account for mandatory and committed cost sharing that was placed on the proposal budget page or budget justification and for salary cap cost sharing. The FEC reflects an after-the-fact-reporting of these activities.

How the FEC Form Is Used

The FEC is used:

- **In audit and compliance:**
 - Faculty Effort Certification reports are used in the audit process, to ensure compliance with the level of effort agreed to in the award document, and/or to determine cost sharing effort.
 - Ensures compliance with the [OMB Circular A-21](#) requirement to confirm that the distribution of effort "represents a reasonable estimate of the work performed by the employee during the period."
 - FECs are reviewed by:
 - Granting Agencies
 - The University of Washington, Internal Audit
 - State Agencies/ Auditors
 - Federal Government Agencies/ Auditors
- **To show salary information and amounts available as a cost share source.** FECs provide departments with the monthly average salary for a quarter by budget source for a given individual, and specify the Non-Federal budget amounts available for cost sharing.
- **To certify that the faculty have performed the sponsored project work for which they are paid.**
- **To calculate the faculty effort cost sharing included in the Facilities and Administrative (indirect cost) proposal for the University.** Cost sharing documented on the FEC both lowers the facilities and administrative (indirect cost) rate and reimbursement to the University for actual indirect costs incurred to support research
- **To complete the final report to the sponsor prepared by Grant and Contract Accounting (GCA).**

Note: *The FEC report is considered a public record under the terms of the State of Washington's Public Disclosure Act.*

Process Overview (Including Department Responsibility)

Department FEC coordinators and individual faculty members are primarily responsible for accurate completion of Faculty Effort Certification reports.

1. FECs are printed quarterly and describe salary and effort for the prior quarter. The quarter dates are:

Winter: 12/16 to 3/15

Spring: 3/16 to 6/15

Summer: 6/16 to 9/15

Autumn: 9/16 to 12/15

2. Management Accounting and Analysis (MAA) asks Computing & Communications (C&C) to print the FEC forms for faculty who are paid on grants and/or contracts and/or who have a formal cost share agreement.

Faculty are by selected by:

- object code 01-10 for instruction and research faculty salaries (full and part time, permanent and temporary instruction and research personnel).
- **and** occupation codes between 0001-0147 and 0151-0180,
- **or** occupation codes between 0181-0199 with TFA and TFQ salary (Retired Exempt Pay).

Secondly, faculty must satisfy at least one of the following criteria. They:

- have been paid on a grant or contract (budget type 05)
- have a [mandatory](#) cost share agreement
- have agreed to do [committed](#) cost sharing where funding is shown on the sponsored project proposal budget or budget justification with no corresponding funding requested or awarded.
- have agreed to preform [aggregate](#) cost share.

Thirdly, the system collects information for each FEC from three of the online administrative systems:

- HEPPS payroll history file (REG, SUM, PLP, TFA and TFQ salaries)
 - FIN (budget name, budget type, organization code)
 - BGT (cost share pledges)
3. MAA distributes the FECs to the departmental FEC Coordinators
 - by organization code
 - by the individual's home department as listed in HEPPS

Note: *Individuals may not receive a preprinted FEC form if their salaries and personal data are not available in the computer systems by the print date. Call MAA at 206-685-7395 and request a blank form.*

4. Department coordinators check the accuracy of the salary data on the FECs, correct any errors or omissions on the form by hand and in ink, and attach appropriate documentation.
5. The department coordinator sends the FEC to the faculty member whose name is on the FEC. The faculty member reviews the salary information, completes the effort section, and signs and dates the FEC form.
6. The faculty member returns the completed and signed form to the person coordinating FEC completion in the department. The department makes a copy for their files and returns the completed form to the Office of Management Accounting and Analysis, Box 351248 by the due date listed on the top of the FEC.
7. The department keeps copies of FECs for their faculty for one year after the end of the fiscal year. (See the [General Records Retention Schedule](#).)
8. MAA keeps copies in their office for 6 years after the end of the fiscal year per the same [General Records Retention Schedule](#).
9. Eight times a year (quarterly with the new FECs and at the due date printed on the FEC form) MAA sends the department a list of faculty who have not returned their FECs.
 - Department FEC contacts are responsible for following up on all overdue reports.
 - MAA personally contacts departmental administrators, Chairs and/or Deans, and individual faculty members regarding seriously overdue reports.

Instructions for completing the FEC can be found at the GCA website:

<http://www.washington.edu/research/maa/fec/#complete> .