

Research Protections Program

UMKC Guideline to Effort Reports (A-21's)

The effort verification process is an important one for us. The information below provides some background for how and why effort reports are done. Some of the items will provide useful guidance as you move through the effort verification process; others may help you understand how important proper completion of the effort verification process is for the university.

Top reasons for EVR audit findings:

- Effort reports are simply signed and returned without review
- Effort reports require significant revisions before the PI will certify them, and they are sent back as is
- The effort report is submitted as is, and then changes are made to the salary portions of the project
- The PI never sees the effort report. Someone else completes it without his or her knowledge

Some consequences of improper effort verification:

- South Florida returned \$4.1 million to the federal government to settle a number of charging issues, including effort reporting
- Northwestern University paid \$5.5 million to settle issues related to problems with effort reporting.

Why do we do this?

- Federal regulations (OMB Circular A-21, section J.8 [Compensation for Personal Services.]) allow us to use a plan confirmation (after the fact) system.

Who does what?

Fiscal Officer:

- Distribute EVRs to Departments and ensure that they know what to do
- Make sure that 100% of the EVRs are returned

Departmental Administrator:

- Distribute EVRs to PIs and ensure that they know what to do
- Prepare PCEs that will mirror changes on the EVRs, if needed
- Gather all EVRs and return to ORS – 5211 Rockhill Rd (Attn: Sarah Fanning)

What do I need to know about EVRs?

- You should report how time was spent, **not how** payroll was distributed --if differences exist, the payroll funding should be changed to reflect time spent
- Confirmed by first hand knowledge of an employee's activities
- The subject of the effort report would ideally personally review and sign the document, but if they are not available a person with direct knowledge of 100% of that individual's effort can sign the report.
- Time spent should be reported as an estimate that is accurate to within +/- 5%
- A-21 Section J.10.c states "short-term fluctuation between workload categories need not be considered as long as the distribution of Salaries and Wages is reasonable over the longer term." Using the reasonableness theory, colleges and universities have established an industry standard of + or - 5%.

[Flow Chart](#)

(UMKC Information)