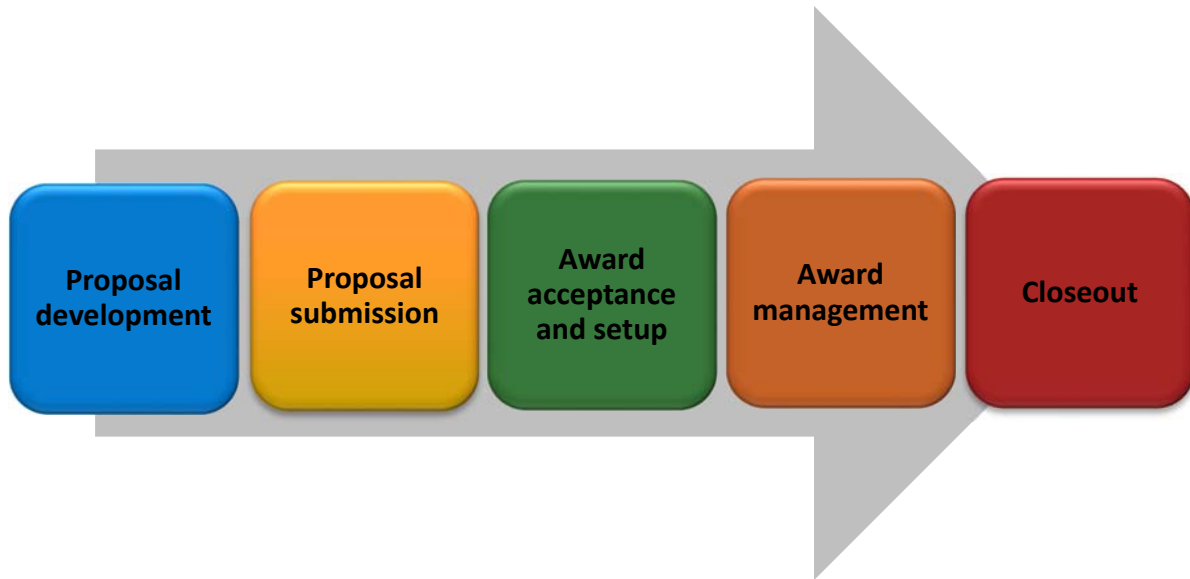




Department of Defense EVR (DOD)

Dr. Williams, the PI, is reviewing his EVR which includes a Department of Defense award (00012345) for the reporting period January - June. It is now **mid-October**, but he has been **out of the country for the past 3 ½ months** working on other projects. He did not have time to review his EVR while away and planned to do this when he got back to the office. Additional information includes:

- **Dr. Williams'** budgeted effort was **20%** and **Dr. Davis**, another key faculty, was **10%**.
- Dr. Davis was able to pick up the work for the PI, so progress on the award is on track.
- For the reporting period, **Dr. Williams' actual effort was 5%; Dr. Davis' actual effort was 30%**. When the EVRs were received in early August, the PI's **Administrative Assistant, Sally**, signed **the EVRs** for Dr. Williams and Dr. Davis, and sent on September 30th.

Based on the above information, and the EVRs provided, address the following questions:

1. **What are your concerns about the EVR for Dr. Williams and/or Dr. Davis?**
2. **What are the potential implications for this award?**
3. **What actions need to be taken at this time?**

EVRS, PCEs, and Cost Transfers - Case Study #15

Report ID: USGM0001
Report Date: 10-AUG-2011

Semi-Annual - Effort Verification Report
Williams, Joe -- 01-JAN-2011 through 30-JUN-2011

Semi-Annual
Page 1

HR Division: CENGR Engineering
Primary Department: CINDUENG Industrial/Mfg Sys Engr

Institutional Base Salary for effort reporting during period: 120,000.00
Total payments during period: 120,000.00

EmplID: 15739992 PAF effective date: 01-JAN-2010 Empl Record: 0
Status: Active FTE: 1.0 Job Code: 1700
Employment classification: Regular

Only required to write in
actual effort if different

Pay source data for the report period:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	PCS Code	Planned Allocation % Allotted	Payroll Data		Modified Effort
								\$ Amount	%	
C2234	0000	C8686868	0	0	00	11	20.00	24,000.00	20.00	
		INDUSTRIAL ENGINEERG			00					
CORP1	2100	C1212121	0	0	00015432	11	25.00	30,000.00	25.00	
		INFORMATICS INSTITUTE			00					
DOD85	2100	C1951951	0	0	00012345	22	20.00	24,000.00	20.00	
		GRANTS IND/MANUF SYS ENG 22								
DOE79	2100	C1965015	0	0	00015151	22	35.00	42,000.00	35.00	
		GRANTS IND/MANUF SYS ENG 22								
Total							100.00	120,000.00	100.00	

Effort must always total 100%
Could be small variance due to rounding

- Modified Effort is an estimate of how you spent your time during the reporting period.
- If this estimate of how you spent your time differs from the actual Payroll Data for any funding line, the Modified Effort must be completed.
- If the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, a Payroll Correcting Entry (PCE) must be made.
- PCEs for the time period covered by this report must be made within 30 days of the Report Date above.

Payments made through Payroll and excluded from the base calculation:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	Earn Code	\$ Amount
--------	------	-----------------	------	-------	--------------------	-----------	-----------

Total

0.00

I am the individual named in this report, or I have first-hand knowledge of the activities of the individual named in this report and suitable means of verification of effort shown on this report. If I am not the employee named in this report, I have access to reliable information of how the individual spent their effort and I will maintain supporting documentation of that information. I affirm that the percentages listed under Payroll Data % or Modified Effort are a reasonable reflection of the subject's effort during the time period covered by this report. I understand that if the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, departmental personnel are required to initiate PCEs to accurately reflect these changes, and that I have the responsibility to notify departmental personnel when such entries are necessary.

Sally Admin
Signature

Sally Admin
Printed Name

8/15/11
Date

EVRS, PCEs, and Cost Transfers - Case Study #15

Report ID: USGM0001

Semi-Annual - Effort Verification Report

Semi-Annual
Page 1

Report Date: 10-AUG-2011

Davis, John -- 01-JAN-2011 through 30-JUN-2011

HR Division: CENGR Engineering

Primary Department: CINDUENG Industrial/Mfg Sys Engr

Institutional Base Salary for effort reporting during period: 50,000.04
Total payments during period: 50,000.04

EmplID: 13147995 PAF effective date: 01-JAN-2011 Empl Record: 0
Status: Active FTE: 1.0 Job Code: 1700
Employment classification: Regular

Only required to write in
actual effort if different

Pay source data for the report period:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	PCS Code	Planned Allocation % Allotted	Payroll Data		Modified Effort
								\$ Amount	%	
C2234	0000	C8686868	0	0	00	11	40.00	20,000.04	40.00	
		INDUSTRIAL ENGINEERG			00					
DOD85	2100	C1951951	0	0	00012345	22	10.00	4,999.98	10.00	
		GRANTS IND/MANUF SYS ENG 22								
DOE79	2100	C1965015	0	0	00015151	22	50.00	25,000.02	50.00	
		GRANTS IND/MANUF SYS ENG 22								
Total							100.00	50,000.04	100.00	

Effort must always total 100%

Could be small variance due to rounding

- Modified Effort is an estimate of how you spent your time during the reporting period. If this estimate of how you spent your time differs from the actual Payroll Data for any funding line, the Modified Effort must be completed.
- Effort must be completed.
 - If the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, a Payroll Correcting Entry (PCE) must be made.
 - PCEs for the time period covered by this report must be made within 30 days of the Report Date above.

Payments made through Payroll and excluded from the base calculation:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	Earn Code	\$ Amount
Total							0.00

I am the individual named in this report, or I have first-hand knowledge of the activities of the individual named in this report and suitable means of verification of effort shown on this report. If I am not the employee named in this report, I have access to reliable information of how the individual spent their effort and I will maintain supporting documentation of that information. I affirm that the percentages listed under Payroll Data % or Modified Effort are a reasonable reflection of the subject's effort during the time period covered by this report. I understand that if the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, departmental personnel are required to initiate PCEs to accurately reflect these changes, and that I have the responsibility to notify departmental personnel when such entries are necessary.

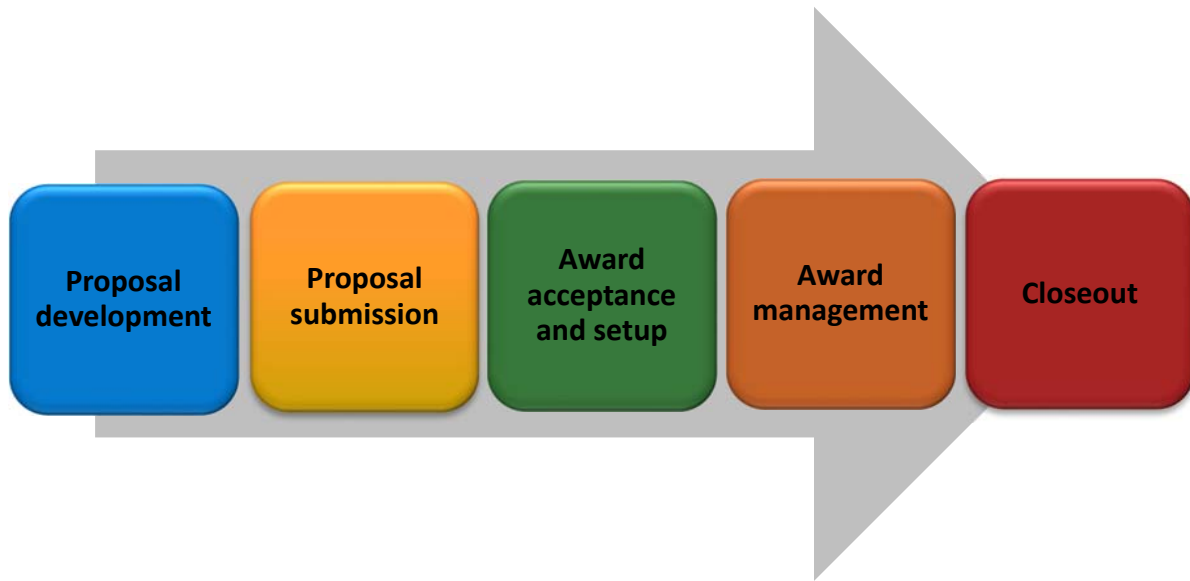
Sally Admin
Signature

Sally Admin
Printed Name

8/15/11
Date

EVRS, PCES, AND COST TRANSFERS – CASE STUDY #15

SUGGESTED SOLUTION



Department of Defense EVR (DOD)

Dr. Williams, the PI, is reviewing his EVR which includes a Department of Defense award (00012345) for the reporting period January - June. It is now **mid-October**, but he has been **out of the country for the past 3 ½ months** working on other projects. He did not have time to review his EVR while away and planned to do this when he got back to the office. Additional information includes:

- **Dr. Williams'** budgeted effort was **20%** and **Dr. Davis**, another key faculty, was **10%**.
- Dr. Davis was able to pick up the work for the PI, so progress on the award is on track.
- For the reporting period, **Dr. Williams' actual effort was 5%; Dr. Davis' actual effort was 30%**. When the EVRs were received in early August, the PI's **Administrative Assistant, Sally**, signed **the EVRs** for Dr. Williams and Dr. Davis, and sent on September 30th.

Based on the above information and the EVRs provided, address the following questions:

1. What are your concerns about the EVR for Dr. Williams and/or Dr. Davis?

- ✦ *Dr. Williams' EVR shows 20% effort, and his actual effort was 5% for this period.*
 - i. *Did he get prior sponsor approval?*
 - ii. *Did scope of work change?*
- ✦ *Dr. Davis' EVR shows 10% effort and his actual effort was 30% for this period.*
- ✦ *Neither reflects actual effort, but the budgeted effort from the proposal.*
- ✦ *The EVR was signed by an Administrative Assistant, Sally. It would be highly unusual for an Administrative Assistant to have direct knowledge of the work done on the award. While Sally may have awareness of the general work being done, those doing the work or the PIs should certify.*

2. What are the potential implications for this award?

- ✦ *The PI has been absent for > 3 months. This requires sponsor notification per UG 200.308(c) (3)*

EVRS, PCES, AND COST TRANSFERS – CASE STUDY #15

SUGGESTED SOLUTION

- i. Did the PI obtain prior approval?*
- ii. If so, was this through OSPA or the program director? Even if the PI obtained approval from the program director, please work with OSPA to determine the steps in the process as it may vary by sponsor.*
- ✦ *Payroll Correcting Entries (PCEs) are required. As payroll is less than 365 days, department will need to process. Policy number 22303.*
- ✦ *Was the departmental Research Administrator aware of this issue?*
- ✦ *Is there an impact on other awards of the PI for being out of the country for 3 ½ months?*

3. What actions need to be taken at this time?

- ✦ *Late PCEs are to be completed for both Dr. Williams and Dr. Davis. These will be processed by the department.*
- ✦ *If this is a permanent change in effort, PAFs may require revision.*
- ✦ *If sponsor approval was not obtained by the PI for the 3 ½ month absence, Dr. Williams will need to work with OSPA to obtain approval. The response will vary by sponsor and/or individual situation. The sponsor has the right to disallow these costs, since prior approval was not obtained.*
- ✦ *Dr. Williams' and Dr. Davis' EVR must be recertified for the January – June period since the difference is >5%.*

EVRs, PCEs, and Cost Transfers - Case Study #15 - Suggested Solution

Report ID: USGM0001
Report Date: 10-AUG-2011

Semi-Annual - Effort Verification Report
Williams, Joe -- 01-JAN-2011 through 30-JUN-2011

Semi-Annual
Page 1

HR Division: CENGR Engineering
Primary Department: CINDUENG Industrial/Mfg Sys Engr

Institutional Base Salary for effort reporting during period: 120,000.00
Total payments during period: 120,000.00

EmplID: 15739992 PAF effective date: 01-JAN-2010 Empl Record: 0
Status: Active FTE: 1.0 Job Code: 1700
Employment classification: Regular

Only required to write in
actual effort if different

Pay source data for the report period:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	PCS Code	Planned Allocation % Allotted	Payroll Data		Modified Effort
								\$ Amount	%	
C2234	0000	C8686868	0	0	00	11	20.00	42,000.00 24,000.00	20.00	35%
		INDUSTRIAL ENGINEERG			00					
CORP1	2100	C1212121	0	0	00015432	11	25.00	30,000.00	25.00	
		INFORMATICS INSTITUTE			00			6,000.00		
DOD85	2100	C1951951	0	0	00012345	22	20.00	24,000.00	20.00	5%
		GRANTS IND/MANUF SYS ENG 22								
DOE79	2100	C1965015	0	0	00015151	22	35.00	42,000.00	35.00	
		GRANTS IND/MANUF SYS ENG 22								
Total							100.00	120,000.00	100.00	

Effort must always total 100%

Could be small variance due to rounding

- Modified Effort is an estimate of how you spent your time during the reporting period.
- If this estimate of how you spent your time differs from the actual Payroll Data for any funding line, the Modified Effort must be completed.
- If the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, a Payroll Correcting Entry (PCE) must be made.
- PCEs for the time period covered by this report must be made within 30 days of the Report Date above.

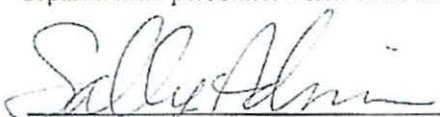
Payments made through Payroll and excluded from the base calculation:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	Earn Code	\$ Amount
--------	------	-----------------	------	-------	--------------------	-----------	-----------

Total

0.00

I am the individual named in this report, or I have first-hand knowledge of the activities of the individual named in this report and suitable means of verification of effort shown on this report. If I am not the employee named in this report, I have access to reliable information of how the individual spent their effort and I will maintain supporting documentation of that information. I affirm that the percentages listed under Payroll Data % or Modified Effort are a reasonable reflection of the subject's effort during the time period covered by this report. I understand that if the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, departmental personnel are required to initiate PCEs to accurately reflect these changes, and that I have the responsibility to notify departmental personnel when such entries are necessary.


Signature



Printed Name
Joe Williams


Date
10/25/11

EVRs, PCEs, and Cost Transfers - Case Study #15 - Suggested Solution

Report ID: USGM0001
Report Date: 10-AUG-2011

Semi-Annual - Effort Verification Report
Davis, John -- 01-JAN-2011 through 30-JUN-2011

Semi-Annual
Page 1

HR Division: CENGR Engineering
Primary Department: CINDUENG Industrial/Mfg Sys Engr

Institutional Base Salary for effort reporting during period: 50,000.04
Total payments during period: 50,000.04

EmplID: 13147995 PAF effective date: 01-JAN-2011 Empl Record: 0
Status: Active FTE: 1.0 Job Code: 1700
Employment classification: Regular

Only required to write in
actual effort if different

Pay source data for the report period:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	PCS Code	Planned Allocation % Allotted	Payroll Data		Modified Effort
								\$ Amount	%	
C2234	0000	C8686868	0	0	00	11	40.00	<u>10,000.02</u> 20,000.04	40.00	<u>20%</u>
		INDUSTRIAL ENGINEER			00					
DOD85	2100	C1951951	0	0	00012345	22	10.00	<u>15,000.00</u> 4,999.98	10.00	<u>30%</u>
		GRANTS IND/MANUF SYS ENG 22								
DOE79	2100	C1965015	0	0	00015151	22	50.00	25,000.02	50.00	
		GRANTS IND/MANUF SYS ENG 22								
Total							100.00	50,000.04	100.00	

Effort must always total 100%

Modified Effort is an estimate of how you spent your time during the reporting period.

If this estimate of how you spent your time differs from the actual Payroll Data for any funding line, the Modified

- Effort must be completed.
- If the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, a Payroll Correcting Entry (PCE) must be made.
- PCEs for the time period covered by this report must be made within 30 days of the Report Date above.

Payments made through Payroll and excluded from the base calculation:

MoCode	Fund	DeptID Descr	Prgm	Class	ProjectID Descr	Earn Code	\$ Amount
Total							0.00

I am the individual named in this report, or I have first-hand knowledge of the activities of the individual named in this report and suitable means of verification of effort shown on this report. If I am not the employee named in this report, I have access to reliable information of how the individual spent their effort and I will maintain supporting documentation of that information. I affirm that the percentages listed under Payroll Data % or Modified Effort are a reasonable reflection of the subject's effort during the time period covered by this report. I understand that if the difference between the Payroll Data % and Modified Effort is more than 5% for any funding line, departmental personnel are required to initiate PCEs to accurately reflect these changes, and that I have the responsibility to notify departmental personnel when such entries are necessary.

Sally Admin
Signature

Sally Admin
Printed Name
John Davis

8/15/11
Date
10/25/11