

Electronic Effort Verification Report

Policies

[Policy 22303 – Payroll Verification](#)

[Policy 27010 – Effort Verification Reports](#)

[Policy 27017 – Institutional Base Salary](#)

Forms

[Payroll Correcting Entry](#)

Overview

As a condition to receive federal funding, institutions must maintain records that are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. These records must reasonably reflect the total activity for which the employee is compensated, encompassing both federally funded and all other compensated activities, not exceeding 100% of the Institutional Base Salary. In compliance with this requirement, the University has established the electronic effort verification report (eEVR) system for reporting the percentage of time employees devote to sponsored projects.

The Principal Investigator is responsible for ensuring that effort on an award is in compliance with federal regulations. An eEVR is designed for input and verification of modified effort and reflects 100% of all University activity. An individual's payroll funding distribution (in dollar amount and percentages) is listed for the reporting period. In most cases, eEVRs are generated semi-annually (January 1 through June 30 and July 1 through December 31) to ensure all direct payroll costs reflect actual effort. Some federal appropriations require a monthly certification in addition to the semi-annual certification. Federal Work Study does not require effort certification.

Risk

If an eEVR is not completed or completed incorrectly, salary expenses could be deemed unallowable by the sponsor, which may require that the University return funds to the sponsor. In accordance with [Policy 27010](#), the department responsible for the sponsored project is responsible for the unallowable expenses.

Procedure

Office of the Controller, University of Missouri System (Controller's Office) - The Controller's Office generates eEVRs from payroll data semi-annually, or more frequently if required by the funding source. eEVRs for the period January 1 through June 30 are generated within the first two weeks of August. eEVRs for the period July 1 through December 31 are generated within the first two weeks of February. An eEVR is produced for each individual who received all or part of their salary from a sponsored project, including cost share, and/or federal appropriations. An individual who is paid from a grant account (ChartField) or a federal appropriation program code will receive an email when his or her eEVR is ready to review. A separate notification is sent to the Departmental Research Administrator (DRA) indicating eEVRs have been created.

Note: The eEVR may not be an accurate reflection of the individual's effort allocation. Effort allocation is based on all employee activity within his or her university appointment and includes all research, teaching, clinical service, and administrative duties the employee performs. Effort is not calculated on vacation payouts, incentives, or other payments made to the employee above base pay. Effort is not based on a 40-hour work week, nor is it based on a full time equivalent (FTE). All personnel, including part-time personnel, should report 100% effort on the eEVR regardless of what FTE the appointment represents.

Office of Sponsored Programs Administration (OSPA)—OSPA will provide guidelines for review, signature, and certification/recertification of all eEVRs. All eEVRs must be certified by the stated deadline, which is typically 14 days from the distribution date. A nightly process is in place to determine if the eEVR modified effort falls within 5% of the payroll data. OSPA will review the 5% queue for all eEVRs that have modified effort greater than 5% of the payroll data and notify DRAs to complete a payroll correcting entry (PCE) to reflect the modified effort change. When the PCE effort and payroll data match, the eEVR falls off the 5% queue. The eEVR process is complete and no further action is needed.

Note: The eEVR process must be completed expediently as payroll that is not certified could become questioned costs and the University may be required to return funds to the sponsor. If an eEVR is not received timely, OSPA will take necessary steps to notify responsible parties, including the Research Officer, Provost, and Chancellor, in accordance with [Policy 27010](#).

Division/Department - The Division Fiscal Officer works with the DRA to ensure all eEVRs are appropriately certified/recertified. If significant differences exist between Modified Effort and Payroll Data for any funding line, the DRA works with the employee to complete a PCE and update the personnel action form (PAF).

Note: The DRA should enter PCEs no later than two (2) months, or two (2) accounting periods, after the end of the month in which the original transaction was posted. If necessary, the DRA initiates the over-60-day PCE process within 10 working days of the signature on the eEVR (see [Cost Transfers, Payroll](#)). Note that PCEs are not needed when changes to effort do not impact federal funding lines.

Following certification/recertification, the eEVR process is complete and no further action is needed.

Employee - The eEVR should be reviewed and certified by the employee or, if the employee is unavailable or not in a position to best know how they spent their effort (i.e., students), by an individual with direct knowledge of the employee's activities.

Note: By certifying the eEVR without completing the Modified Effort section, the individual certifies that the eEVR is a reasonable estimate (within 5% of actual effort expended) of the work performed by that employee for the documented period. If the Modified Effort column of the eEVR is completed and there is a greater than 5% discrepancy between the payroll data and modified effort, the employee should work

with the DRA to create a PCE. If a line of federal funding is not included on the eEVR, the individual should contact his or her departmental research administrator or fiscal staff to ensure a PCE is processed. Once the PCE is processed, then an updated eEVR will be generated for the individual to certify. An individual should not certify an eEVR that is inaccurate.

Principal Investigator (PI) - The PI is responsible for signing his or her own eEVR (see *Employee* above). The PI may also be responsible for certifying another employee's eEVR if the PI has direct knowledge of the individual's activities and the individual is not available to certify the eEVR.

Responsibilities

Below is an outline of responsibilities as they relate to this process.

Controller's Office:

- Generates eEVRs.
- Monitors all queues to ensure the eEVR process is functioning properly and also to ensure all eEVRs are approved in compliance with Federal regulations and University policy.

Office of Sponsored Programs Administration:

- Provides guidance concerning the eEVR process.
- Monitors the eEVR Approval Queue to ensure all eEVRs are approved by the established deadline; communicates with Division Fiscal Officer as needed.
- Monitors the eEVR 5% Queue to ensure all required PCEs have been entered in a timely manner and that EVRs are recertified as necessary.
- Initiates escalation procedures as needed to process outstanding eEVRs.

Employee:

- Reviews and certifies his or her eEVR by comparing the payroll data percentage against actual effort to determine if the effort allocated to the project is accurate or should be modified.
- Works with the DRA to complete modification procedures, if needed.
- Certifies/recertifies the eEVR on or before the stated deadline.

Division Fiscal Officer:

- Serves as primary point of contact for OSPA.
- Reviews the eEVR approval queue for incomplete eEVRs and follows up as necessary.
- Ensures eEVRs are certified on or before the stated deadline.

Department Research Administrator:

- Reviews the eEVR approval queue for incomplete eEVRs and follows up as necessary.
- Timely prepares any necessary PCEs for the period(s) covered by the eEVRs, mirroring changes on the approved eEVR.

Need Help?

If you have questions or comments about this procedure or the required form, contact OSPA at

muresearchospa@missouri.edu or (573) 882-7560.

Related Topics

[Cost Transfers, Payroll](#)

[DHHS Salary Cap](#)

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**Sponsored Programs
Administration**

University of Missouri