

# **EFFORT REPORTING & ePARs at WUSTL**

## **Frequently Asked Questions (FAQ) for Faculty and Staff**

### **What's the relationship between effort reporting, ePARs, and payroll distribution?**

Effort reporting is a federally mandated process in which an individual confirms that the salaries charged to sponsored projects are reasonable in relation to the work performed. ePARs or electronic Personal Activity Reports are the documents that the University utilizes to confirm salaries/effort on sponsored projects. A PAR presents the payroll distribution as percentages of the actual salary paid during the stated PAR period. Payroll distributions are used as initial estimates of effort distribution based on the accounts from which the individual is paid, but they may not necessarily reflect the same percentages as those for actual effort performed.

### **Why are ePARs important?**

Certified ePARs are considered legal documents in which an individual attests to the accuracy of the effort charged to sponsored projects. Material inaccuracies in ePARs can result in the misallocation of costs to sponsored projects. An improper allocation of costs reported by internal, external or federal auditors may result in substantial restrictions in ongoing research activities and can impact WUSTL and the individual researcher both financially and publicly.

### **What is 100% effort?**

The total amount of time devoted to professional activities for which an individual is compensated by the University, regardless of the actual amount of hours worked.

### **Who is required to certify?**

All faculty members and non-faculty who receive any portion of their salary from a sponsored project, or otherwise provide effort on a sponsored project, must certify their effort. In addition, all Medical School faculty members are also required to certify their effort.

### **Who should certify an ePARs?**

It is the University's policy that each individual complete his or her own effort certification. If an individual is no longer with the University or is unavailable at the time of the certification period, a Proxy who has suitable means of verification may certify on his or her behalf. The Proxy certification requires the documented review by an appropriate individual, such as the Principal Investigator, project manager, or supervisor, or an employee who has first-hand knowledge that the work was performed.

### **How precise must my certification be?**

Federal regulations clearly acknowledge that precise determinations are not expected, and that reasonable estimates are acceptable. To quote directly from OMB Circular A-21, "... it is recognized that, in an academic setting, teaching, research, service and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed

on estimates in which a degree of tolerance is appropriate." Consistent with the Federal regulations, you are obliged to use your best judgment in your certification, taking into consideration all of the activities that you were engaged in during the course of the fiscal year

**Why can't a departmental administrator certify my effort for me?**

University policy requires faculty and staff to certify their own effort card. As noted above, Federal regulations require a certification that the salary charged is reasonable in relation to the effort expended. The regulations further require that the certification be signed by the principal investigator, responsible official or employee, using suitable means of verification. In the past, following the broad Federal requirement, the University has permitted a variety of individuals to certify effort, as long as they have the requisite knowledge to do so. The University has determined that best practices dictate that all effort card recipients certify their own effort.

**How often must I certify my effort?**

<b>Employee</b>	<b>Frequency</b>	<b>Reporting Periods</b>
Med. School Faculty	Semi-annual	Jan.-June, July-Dec.
Danforth (Eng.)	Semi-annual	Jan.-June, July-Dec.
Danforth Faculty	Semester	Jan.-May, June-Aug., Sept.-Dec.
Non-Faculty	Quarterly	Jan.-Mar., April-June, July-Sept., Oct.-

**What is an effort commitment?**

Committed refers to the effort that was proposed at the time the application was submitted and consequently awarded. For example:

Dr. Jones submitted an R01 application that request 2 calendar months of support which was subsequently awarded. She is now committed to expending 17% of her effort to this award. Should Dr. Jones not be able to maintain this level of effort, prior approval is required when the change in effort exceeds 25% from the level that was awarded.

Additional information can be found at the following websites:

[https://grants.nih.gov/grants/policy/senior\\_key\\_personnel\\_faqs.htm#1697](https://grants.nih.gov/grants/policy/senior_key_personnel_faqs.htm#1697)

Sections E, F & G

[https://grants.nih.gov/grants/policy/nihgps\\_2011/nihgps\\_ch8.htm#\\_Change\\_in\\_Status](https://grants.nih.gov/grants/policy/nihgps_2011/nihgps_ch8.htm#_Change_in_Status)

Sections 8.1.2.6

**What sources of information about effort reporting exist at WUSTL?**

- Sponsored Projects Accounting website: <https://financialservices.wustl.edu/wfin-topic/sponsored-projects-accounting/personnel-cost/effort-reporting/>
- ePARS Training website: <https://epars.wustl.edu/>
- ePARS Portal: <https://eparsprod.wustl.edu/ecrt/>
- Campus presentations announced via Research News