Uniform Guidance
Comment on the Effort Reporting Changes

The OMB Uniform Guidance (UG) has eliminated Circular A-21’s prescriptive Examples of Acceptable Methods for Effort Certification for Payroll Distribution. Instead, the UG allows flexibility in meeting payroll documentation standards with emphasis on a strong internal control environment and scientific performance of the work. The Research community is awaiting results of future OIG effort audits to determine federal expectations related to the documentation of compensation charges to federal sponsored projects. Until that time, no changes in the University’s effort reporting and certification system are under consideration. The University is comfortable that its current system is fully compliant with all federal regulations and audit requirements.