

# UConn HEALTH

**POLICY NUMBER 2002-08**

**November 8, 2016**

## **POLICY: EFFORT REPORTING (RESEARCH/SPONSORED PROGRAMS)**

### **PURPOSE:**

To comply with the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”, 2 CFR Part 200) for documenting salary expenses charged directly or indirectly to federally- sponsored programs.

### **SCOPE:**

Uniform Guidance (2 CFR §200.430) requires UConn Health to confirm salary costs charged to federally-sponsored programs. This effort reporting policy encompasses all sponsored programs, both federally-funded and non-federally-funded sponsored programs.

### **POLICY STATEMENT:**

1. The effort reporting system addresses employees funded by or cost-shared on sponsored programs at UConn Health. See Policy [2002-14: Cost Sharing/Matching Requirements](#) for a definition of cost sharing and UConn Health’s policy regarding the treatment of cost sharing.
2. Effort reports are required for all sponsored programs that are separately budgeted and accounted for, including projects in pre-award. See Policy [2004-09: Pre-Award Accounts](#) for a definition of pre-award accounts.
3. The effort report must represent a reasonable estimate of the UConn Health compensated effort of an employee on the sponsored program for the reporting period.

Effort reports must be reviewed and signed by the Principal Investigator (PI) or designee, or other responsible official. The PI, or designee, shall review and certify all effort reports associated with his/her sponsored program(s) using suitable means of verification that the reported work was performed.

4. Reports that were previously confirmed and are subsequently changed as a result of a labor redistribution must be to the benefit of the sponsor.
5. A reporting period and length of time permitted for confirmation consistent with the Uniform Guidance shall be incorporated in the procedures employed to support this effort reporting policy,

6. Cost disallowances on sponsored programs resulting from a department's failure to submit timely effort reports will be charged in accordance with UConn Health's Policy 2002-34: Financial Responsibility.
7. Effort reporting procedures are incorporated by reference to this policy. Effort reporting procedures are maintained and amended as needed by the Office of the Vice President for Research.

Jeffrey Seemann (Signed)

3/6/17

---

**Jeffrey Seemann, PhD**  
**Vice President of Research**

---

**Date**

Andrew Agwunobi (Signed)

3/9/17

---

**Andrew Agwunobi, M.D., M.B.A.**  
**CEO, Executive Vice President for Health Affairs**

---

**Date**

**New Policy: 2/25/02**

**Revised: 08/11/06, 06/09/09, 10/8/13, 11/8/16**

**LINKS:**

[Effort Reporting Procedures](#)

[Policy 2002-14: Cost Sharing/Matching Requirements](#)

[Policy 2002-07: Cost Transfers and Payroll Reallocations](#)

[Policy 2004-09: Pre-Award Accounts](#)

[Policy 2002-34: Financial Responsibility](#)