

## Effort Reporting Procedures

These procedures accompany Policy 2002-08, Effort Reporting. UConn Health's Effort Reporting Policy exists to meet compliance requirements that are a condition of accepting federal grant funding. Specifically, OMB-Circular A-21 requires institutions who have been awarded federal grants to collect after-the-fact reports that certify that the salary costs charged to federally-sponsored projects represent a corresponding percentage effort of the activities of employees paid in part or whole from these federally-sponsored projects. Federal guidelines require that the certification be completed by an individual with direct knowledge of the employee's work.

UConn Health's effort reporting policy is applied to all sponsored projects.

UConn Health has adopted the following procedures to ensure it is in compliance with policy 2002-08.

1. Effort reports are generated by Research Finance after the last payroll for the calendar quarter has been posted to UConn Health's financial system, Banner. Reports are generated electronically in the Effort Tracker System (ETS). Effort reports are generated for all Banner funds to which Policy 2002-08 applies, which is all sponsored projects. The effort report for the project contains the pay period detail for employees paid from the project presented as a percentage of pay. The percentage of pay charged to the project is directly correlated to the employee's effort on the project.
2. Effort reports are distributed by ETS to the Financial Manager (FM)-of-record on the Index record of Banner. FMs have 30 days in which to complete the administrative review.
3. The FM is responsible for the administrative review of effort reports.
  - a. Reports that are deemed accurate by the FM should be approved.
  - b. Reports that are incorrect should be rejected and corrected with a Labor Redistribution posted in ETS.
  - c. Reports directed to the wrong FM should be re-routed to the correct FM by contacting Research Finance and requesting that the report be reassigned.
4. Following the 30 day FM review, effort reports are forwarded by Research Finance to Principal Investigators (PIs) for review and certification. PI certification is the attestation-of-record for grants management, reporting, and audit purposes. A PI certifying effort is expected to have direct knowledge of the work conducted by employee(s) paid from his/her grant. If the PI does not have first-hand knowledge, this compliance task should be delegated to a faculty member with such knowledge.
  - a. Before a report can be reassigned to another faculty member, the PI is required to obtain confirmation from the faculty member to whom the report(s) is assigned that they are in agreement with assuming the effort certification for that project.
  - b. If the PI agrees with the effort statement, the report should be certified.
  - c. If the PI does not agree with the effort statement, the PI should reject the report. Rejected reports can only be corrected by the posting of a Labor Redistribution. Upon the posting of a Labor Redistribution in Banner, ETS will generate a revised effort report that will be routed to the FM for approval and then to the PI for certification.

5. Federal requirements stipulate effort reports must be obtained no less frequently than every six months. UConn Health procedures require certification every quarter by the end of the quarter following the period of review. UConn Health maintains more frequent reporting than required by OMB Circular A-21 because other federal requirements related to grants management rely on effort certification at grant close out.
6. Research Finance will send out a minimum of 2 reminders to PIs during the review period if this compliance task has not been completed.
7. Effort reports not certified within the calendar quarter following the period of review are deemed late. On or about the 20<sup>th</sup> of the third month of the quarter, Research Finance will send one final reminder to PIs with pending reports informing them that failure to complete the review of effort reports within the next week may result in the freezing of any funds under the PI's control.
8. PIs who fail to respond to requests to review effort will have their funds frozen.
9. After completing the effort reporting review and certifying effort reports, frozen accounts will be re-opened.

For procedures related to using the Effort Tracker System, refer to [ETS Effort Reporting](#) under the **Help** menu in ETS.

<https://efforttracker.cam.uhc.edu/index.aspx>