



<b>Title</b>	Effort Reporting and Certification
<b>Policy Owner</b>	The Office of the Vice President for Research (OVPR)
<b>Applies to</b>	All Faculty, Staff, and Students
<b>Campus Applicability</b>	All campuses
<b>Effective Date</b>	12/30/2022
<b>For More Information Contact</b>	Office of the Vice President for Research and Sponsored Program Services
<b>Contact Information</b>	(860) 486-3622 (Storrs and Regional Campuses) (860) 679-4040 (UConn Health)
<b>Official Website</b>	<a href="http://ovpr.uconn.edu">http://ovpr.uconn.edu</a> (Storrs and Regional Campuses) <a href="http://ovpr.uchc.edu">http://ovpr.uchc.edu</a> (UConn Health)

## BACKGROUND

The Uniform Guidance Subpart E 200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The University's practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost shared to sponsored awards, are reasonable and consistent with the work performed.

## PURPOSE

To ensure the University's compliance with OMB Uniform Guidance 2 CFR 200.430, the university uses an after-the fact effort reporting and certification system, which is a University process designed to meet regulatory requirements for maintaining records that accurately reflect the work (effort) performed on sponsored projects including all personnel expenses charged directly to a sponsored project or to an institutional account, as well as cost-sharing (i.e., committed effort that is not directly charged to the award) or match requirements in fulfilling a commitment to a sponsor.

## APPLIES TO

All faculty, staff, and students involved in the administration of sponsored programs at the University of Connecticut and all regional campuses, and UConn Health ("University").

## DEFINITIONS

**Principal Investigator (PI), Co-Principal Investigator (Co-PI):** The individual(s) deemed responsible for the conduct, direction, and administration of a specific sponsored program.

**Effort Certification:** The Effort Certification Statement documents the proportion of time devoted to sponsored projects, teaching, clinical practice, and other activities, expressed as a percentage of University effort.

**Uniform Guidance:** Uniform Guidance is a government-wide framework of authoritative rules and regulations for federal awards that is issued by the Office of Management and Budget (OMB). The full title is the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” (2 CFR Part 200).

## **POLICY STATEMENT**

Per Uniform Guidance, the University must maintain a system of distributing salary charges to federal awards that results in a reasonable allocation of salary charges to each award. The salary distribution system must also include a periodic review to confirm the reasonableness of salary charges to the federal projects. Effort directly charged to sponsored projects and any committed cost shared effort must be identified in the University’s effort distribution/reporting system.

Under these standards, records must:

- a. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- b. Be incorporated into the official records of the University;
- c. Reasonably reflect the total activity for which the employee is compensated by the University, not to exceed 100% of compensated activities;
- d. Encompass both federally assisted and all other activities as compensated by the University;
- e. Support the distribution of the employee's salary or wages among each specific activity or cost objective on which the employee works.

The University employs an *After-the-Fact* effort reporting system that provides the principal means for certifying that the effort charged to sponsored projects are reasonable and consistent with the portion of total professional activity committed to the projects.

Effort reports are to be reviewed and certified by the individual named on the report, Principal Investigator (PI)/Designee, Co-Principal Investigator (Co-PI) or other responsible official. The Faculty member, PI/Co-PI/Designee, or responsible official shall have reasonable means of verifying that the salaries or cost-shared commitments to sponsor awarded activities reasonably reflect the activities for which they are compensated.

Effort reports and accompanying certifications shall be prepared periodically within the year as per the Effort Reporting and Certification Procedures at either Storrs and the regional campuses or UConn Health.

## **ENFORCEMENT**

Violations of this policy may result in appropriate disciplinary measures in accordance with University Laws and By-Laws, General Rules of Conduct for All University Employees, applicable collective bargaining agreements, and the University of Connecticut Student Code.

Failure to follow the provisions of this policy or the timelines as delineated in either the Storrs/regional campuses or UConn Health Effort Reporting Procedures may subject the individuals and responsible departments to disciplinary actions or sanctions until the effort reports are up to date and properly completed and certified. At the discretion of the Sponsored Program Services Director,

possible disciplinary actions may include:

- a. Removing and transferring salary costs associated with uncertified grant activity to a faculty discretionary or departmental account;
- b. Freezing spending for accounts with uncertified grant activity;
- c. Suspending a noncompliant faculty member's new proposal submission or not permitting the inclusion of a noncompliant researcher in new proposals.

## **PROCEDURES/FORMS**

Storrs and Regional Campuses:

[Effort Reporting and Commitments \(ERC\) Guidance](#)

UConn Health:

[Award Management System \(AMS\) Committed Effort Module](#)

## **POLICY HISTORY**

This policy combines previous policies at Storrs/regional campuses and UConn Health and establishes one shared policy for Storrs/regional campuses, and UConn Health:

Storrs/Regional Campuses Policy, "Effort Reporting," created on 3/19/18, and revised on 4/6/2018

UConn Health Policy 2002-08, "Effort Reporting," created on 2/25/02 and revised on 11/8/2016