

University of North Texas at Dallas	Chapter 13
13.006 Time and Effort Reporting	Research

Policy Statement. The University of North Texas at Dallas (UNT Dallas), as a recipient of federal funds, must comply with all requirements related to Effort Reporting established by the Office of Management and Budget (OMB), as originally set forth in OMB Circular A-21; *Cost Principles for Educational Institutions*, §J.10; *Compensation for Personal Services*, and as set forth in the Uniform Guidance, 2 CFR, Part 200; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, §200.430; *Compensation–Personal Services*. The University must have in place a system of internal controls which provides reasonable assurance that charges to a federally Sponsored Project are accurate, allowable, and properly allocated. The Effort Reporting process at UNT Dallas is a primary component of this system of internal control.

Policy Scope. This policy establishes standards, responsibilities, and requirements for documenting the distribution of salaries and wages charged to a Sponsored Project. Effort Reporting provides assurance to a Sponsor that the level of Effort expended is commensurate with salaries and wages charged to their project. The methodology used by UNT Dallas in the Effort Reporting process provides an after-the-fact Certification of the percentage of Effort directly devoted and charged to a Sponsored Project, including those Efforts identified as Cost Sharing.

Application of Policy. This policy applies to all UNT Dallas faculty and staff engaged in a Sponsored Project, regardless of whether funded by a federal, state, or private Sponsor. This includes students who are working as teaching or research assistants on a Sponsored Project.

Definitions. The following definitions apply for the purposes of this policy.

1. **Certification.** “Certification” means an after the fact self-attestation by a Principal Investigator (PI) of the work that has been performed and the distribution of Effort on a Sponsored Project and on all other activities included as part of Total University Effort during the Reporting period. The attestation also confirms that the Effort included in an Effort Report represents a reasonable estimate of actual work performed and that the charge to each award is appropriate.
2. **Cost Sharing.** “Cost Sharing” means the portion of a Sponsored Project costs that is not borne by the Sponsor but is allocated to UNT Dallas. This may involve cash and/or in-kind contributions and may consist of institutional funds or funds from outside sources.
3. **Department Research.** “Departmental Research,” as defined in OMB Circular A21, Paragraph B.1.a.(2) as relocated to the Uniform Guidance, 2 CFR, Part 200, as revised or superseded, means research, development, and scholarly activities that are not organized research and, consequently, are not budgeted and accounted for separately.
4. **Effort.** “Effort” means the time spent on a particular Sponsored Project or other activities. Effort on a Sponsored Project is expressed as a percentage of the Total University Effort of an employee

and includes time spent working on a Sponsored Project for which salary is directly charged or is contributed as Cost Sharing.

5. **Effort Commitment.** “Effort Commitment” means the amount of Effort identified in a Sponsored Project award agreement or in a Sponsored Project proposal regardless of whether or not the Sponsor requests salary support for that Effort. It is not the actual Effort expended, but is the projected amount promised at the start of a project.
6. **Effort Report.** “Effort Report” means the after-the-fact activity Report that documents and confirms the percentage of Effort an employee has spent on each specific activity for which UNT Dallas compensates the employee.
7. **Effort Reporting.** “Effort Reporting” means the process or system by which UNT Dallas determines and documents the Certification of Effort, confirming that Effort Commitment made as a condition of a Sponsored Project award has been completed for a particular time period and that salaries and wages charged to a Sponsored Project during that time period are reasonable in relation to the actual work performed.
8. **Institutional Base Salary.** “Institutional Base Salary” (IBS) means the annual compensation paid by UNT Dallas for the appointment of an employee, whether their time is spent on research, teaching, or other activities and whether the individual is employed on a full-time or part-time basis. It includes regular salary and compensation related to a second assignment, such as chair of a department or director of a program. An IBS does not include:
 - A. Any bonus, honorarium, one-time payment, or incentive compensation;
 - B. Summer supplemental pay for a faculty member with a nine-month appointment;
 - C. Supplemental pay that may be issued for temporarily performing duties that are outside of the duties and responsibilities associated with their current appointment;
 - D. Reimbursed expenditures; or
 - E. Any income earned by an individual outside of the duties and responsibilities they perform as an employee of UNT Dallas.
9. **OMB Circular A-21.** “OMB Circular A-21” means United States Office of Management and Budget (OMB) Circular A-21; *Cost Principles for Educational Institutions*, relocated to 2 CFR, Part 200, as revised or superseded.
10. **Organized Research.** “Organized Research” means all research and development activities of UNT Dallas that are separately budgeted and accounted for. It includes every Sponsored Project categorized by the Office of Sponsored Projects as a research and university research activity that is not Sponsored Project research but is still separately budgeted and accounted for by UNT Dallas.
11. **Principal Investigator.** “Principal Investigator” or “PI” means a single individual who, in the event of an award from an external funding agency, shall have the full and final responsibility for the conduct of the project as proposed and as set forth in the award.
12. **Significant Difference.** “Significant Difference” means a variance of five percent (5%) or more above or below the Total University Effort of an employee.

13. **Summer Salary.** “Summer Salary” means compensation to a faculty member for Efforts performed beyond the period of a nine-month appointment. Summer salary is paid in June, July, or August.
14. **Sponsor.** “Sponsor” means any external entity that provides funding to UNT Dallas for a Sponsored project. A Sponsor may be:
- A. A governmental agency (*e.g.*, federal, state, or local governments or their administrative organizations);
 - B. A non-profit organization (*e.g.*, universities, non-profit corporations, foundations, or associations);
 - C. A for-profit organization (*e.g.*, corporations, partnerships, sole proprietorships, and other business entities); or
 - D. An individual.

A government, non-profit, and for-profit Sponsor is sometimes referred to as an “agency.”

15. **Sponsored Project.** “Sponsored Project” means a project funded by an external Sponsor through an award with UNT Dallas, in which one or more of the following obligations apply (examples of Sponsored projects include but are not limited to instruction projects, public service projects, or research projects):
- A. **Financial Obligation**-UNT Dallas is required to comply with conditions imposed in which a Sponsor awards funding for the performance of services or delivery of products described in a statement of work;
 - B. **Regulatory Obligation**-UNT Dallas is required to comply with Sponsor directives, which may include federal or state regulatory requirements;
 - C. **Reporting Obligation**-UNT Dallas is required to provide Reports to the Sponsor that address technical performance. Other required Reports may include applicable regulatory or administrative elements related to the project;
 - D. **Performance Obligation**-UNT Dallas is required to perform within a certain period and may be required to meet other specified requirements related to the execution of the project; and
 - E. **Accounting Obligation**-UNT Dallas is required to establish a separate accounting record of project accountability, to provide financial Reports to the Sponsor, and to preserve appropriate records for audit purposes.
16. **Total University Effort.** “Total University Effort” means all activity for which UNT Dallas compensates an individual with an institutional base salary. Total University Effort is not synonymous with Full Time Employment (FTE). Total University Effort is the cumulative number of hours spent each day to accomplish tasks associated with the appointment or job assignment of that individual for which they receive IBS. For example, a full-time regular work week of 40 hours may be represented by 100% FTE in the payroll system. However, Effort is Reported as a percentage of the total number of hours worked and Total University Effort represents the total number of hours actually worked that week. These hours could be more or less than the official 40 hours designated on the payroll system.

The table below illustrates the types of activities that would typically be included as part of the Total University Effort of a faculty member.

Activities Included in Total University Effort	Activities Outside of Total University Effort
<ul style="list-style-type: none"> ● Instruction/university supported academic Effort—including all teaching and training activities whether offered for credit or non-credit, student mentoring and advisement ● Sponsored project activities—including activities; such as research, research training, and public service, as well as activities contributing and integrally related to work under a Sponsored Project award (More detailed information is provided below.) ● Departmental research—includes unfunded research Effort, peer review of manuscripts, and proposal preparation for competitive awards ● Organized research ● Administrative or university service—administrative assignments; such as department chair, institutional committees, advisory boards, other departmental, or university activities ● Public service on behalf of UNT Dallas, including institutional community service ● Unpaid service to professional organizations or societies related to field of work of individual 	<ul style="list-style-type: none"> ● External consulting and paid service on external boards, as well as other types of professional organizations when paid by an entity other than UNT Dallas ● Volunteering as an individual for community or public service ● Special activities for which a one-time, extra payment is received ● Activities over and above an employee’s job requirements, such as overtime or faculty overload ● Incidental activities—non-routine, non-recurring activities that are not a routine part of the employment of the individual ● Other activities unrelated to the primary job of the individual as an employee of UNT Dallas

17. Uniform Guidance. “Uniform Guidance” means *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR Part 200, et al.* The Office of Management and Budget (OMB) issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in the Federal Register. The Uniform Guidance replaces the administrative, accounting, and audit rules and principles currently promulgated in the OMB Circulars, including A-21, A-110, and A-133.

Responsible Entities and Responsibilities.

1. Institutional Base Salary and Effort Commitment in Sponsored Project Proposals.

A. Responsible Entities: PI; Office of Sponsored Projects

B. Responsibilities:

The IBS used in the development of a Sponsored Project proposal must match the IBS of the employee as established by institutional records. At the time of hire, an employee of UNT Dallas receives an offer or appointment letter or other notification that documents their IBS. Subsequent changes to the IBS of an employee, including changes in salary or an equity adjustment, must be documented in official employment records and include an effective date of change.

When salary support is requested from a Sponsor in a Sponsored Project proposal or when an Effort Commitment is included in the form of committed Cost Sharing, the anticipated Effort must be based on the IBS of an employee and Total University Effort. Effort Commitment included in a Sponsored Project proposal must be consistent with Effort that an employee expects to expend on the project. The percentage of Effort multiplied by the IBS will determine the amount of salary support to request from the Sponsor or to include in the proposed Cost Sharing budget.

An IBS may not be increased by replacing UNT Dallas salary funds with Sponsored funds. Additionally, requested salary support in a proposal may not exceed the amount determined by multiplying the proposed level of Effort by the IBS.

UNT Dallas Policy 13.012; *Cost Sharing for Sponsored Projects*, must be followed when the amount of requested salary support in a proposal is less than the personnel costs associated with the Sponsored Project.

2. Expending and Changing Effort on a Sponsored Project.

A. Responsible Entities: UNT Dallas Faculty and Staff members engaged in a Sponsored Activity; Office of Sponsored Projects

B. Responsibilities:

Salary distribution consistent with the projected Effort should begin on a Sponsored Project concurrently with the actual Sponsored Project Effort. In some cases, the Office of Sponsored Projects will approve advance expenditure authorization in accordance with UNT Dallas Policy 13.009; *Pre-Award/Advance Expenditure Management of Sponsored Projects*. The PI and each faculty and staff member on a Sponsored Project are responsible to ensure the accuracy of their level of committed Effort and to communicate any significant changes in level of committed Effort to the Office of Sponsored Projects.

While salary charges or contributions to a Sponsored Project are initially based upon the planned or estimated workload of faculty and staff, the actual Effort of each individual working on a Sponsored Project must be monitored by the PI, with charges modified as necessary based on variances between the estimated and actual Effort if a significant difference is indicated.

Constant awarding and ending of a Sponsored Project sometimes require adjustments to a projected salary allocation or level of Effort. For example, if a PI who devotes twenty percent (20%) of their total Effort to a Sponsored project and eighty percent (80%) to other duties becomes involved in another grant at a ten percent (10%) level of Effort, an adjustment is necessary to ensure that the total Effort of the PI does not exceed one hundred percent (100%) and that all Commitments are met. This might involve reducing Effort on the existing project (subject to Sponsor approval) or spending less time on non-Sponsored research activities, or both. It may be necessary to change salary allocations as well. When such changes are anticipated for an individual charging time to a Sponsored Project, the PI is responsible for notifying the Office of Sponsored Projects.

In conjunction with the PI, the Office of Sponsored Projects is responsible for determining what adjustments are necessary in Effort Reporting and obtaining Sponsor approval if necessary.

3. Charging Effort to a Sponsored Project.

A. Responsible Entities: UNT Dallas Faculty and Staff members engaged in a Sponsored Activity; Office of Sponsored Projects; Sponsored Project Accounting

B. Responsibilities:

Every salary and benefit charged to a Sponsored Project, or contributed as mandatory or voluntary committed Cost Sharing, must be reasonable, allocable, allowable, consistently treated, commensurate with Effort expended and confirmed in a timely manner based on appropriate documentation. Any salary charged or contributed must be commensurate with the direct Effort provided to the Sponsored Project for that Reporting period.

Every salary charged to a Sponsored Project must be based on the IBS and at the same rate at which UNT Dallas charges salary for the other activities performed by the employee.

Every salary charged to a Sponsored Project may not exceed a salary cap or another limitation imposed by an external Sponsor. If an award has a salary cap, the salary of an employee in excess of the salary cap cannot be charged to the Sponsored Project. Any salary costs above the cap and fringe benefits of the Sponsor are not considered in the calculation of Cost Sharing as they are unallowable on the award.

According to the Uniform Guidance, the following activities are allowed to be directly charged to a Sponsored Project:

[R]easonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing Reports and articles, developing and maintaining protocols (human, animals, *etc.*), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.

Examples of activities for which Effort may be charged to a Sponsored Project include:

- i.** Any activity directly related to the scope of work under the agreement, such as presenting lectures about specific aspects of the ongoing Sponsored Project;
- ii.** Writing a Report or article related to the Sponsored Project;
- iii.** Participating in any seminar related to the Sponsored Project;
- iv.** Consulting with a colleague about a specific aspect of the Sponsored Project;
- v.** Writing a progress Report for the Sponsor Project, sometimes called a continuation proposal;
- vi.** Attending a meeting or conference to disseminate research results associated with the Sponsored Project; or

- vii. Making an invention disclosure and any other activity related to pursuing intellectual property.

Examples of activities for which Effort may not be charged to a Sponsored Project include the following:

- i. Proposal-writing, other than a progress Report;
- ii. Administration, including service as a department chair or dean;
- iii. Instruction, office hours, counseling for students, and mentoring graduate students on something other than the specific Sponsored Project;
- iv. Clinical activity, except patient care for an Institutional Review Board (IRB)-approved Sponsored research activity;
- v. Service on an IRB, Institutional Animal Care and Use Committee (IACUC), selection committee, or other similar group;
- vi. Course or curriculum development not specific to the Sponsored Project;
- vii. Writing textbook chapters;
- viii. Service as the editor of a journal;
- ix. Peer review of manuscripts; or
- x. Any advisory activity for a Sponsor, including service on a National Institutes of Health (NIH) study section or National Science Foundation (NSF) review panel, regardless of whether or not compensation is received.

4. **Effort Report and Effort Reporting.**

A. Responsible Entities: PI; Office of Sponsored Projects; Sponsored Project Accounting

B. Responsibilities:

UNT Dallas requires Effort Certification three times a year for every faculty and staff member, as well as graduate student paid from a Sponsored Project or for those who commit a percentage of their Effort as Cost Sharing to a Sponsored Project. Effort Reporting shall be completed in accordance with the procedures set out in the Effort Reporting Procedures Guide, available on the UNT Dallas Office of Sponsored Projects website. For each Sponsored Project, each PI must certify each Effort Report for Effort expended over three Reporting periods:

- September 1st to December 31st;
- January 1st to May 31st; and
- June 1st to August 31st

The Effort Reporting process at UNT Dallas includes three steps:

i. Configuration of Effort Report (30 Days)

In conjunction with UNT System Information Technology System Services (ITSS), the Office of Sponsored Projects Accounting has thirty (30) days after the end of a Reporting period to have an Effort Report configured using payroll data. During this period, Sponsored Projects Accounting is also responsible for auditing any Report that is subject to salary caps and other salary limitations.

ii. Review of Effort Report (30 Days)

Upon completion of the aforementioned step, Sponsored Projects Accounting will have each Effort Report distributed to the PI of the respective Sponsored Project. In most cases, each Effort Report will be distributed electronically via PeopleSoft. In a few cases--such as for a Sponsored Project that includes Cost Sharing, the Effort Report will be distributed manually. The PI will receive an email notification from the Office of Sponsored Projects when the Effort Report is ready for review. After receipt of an Effort Report related to a Sponsored Project, the PI has thirty (30) days to review and address any adjustments with the Office of Sponsored Projects Accounting. During this period, the PI should verify and update Cost Sharing contributions to a Sponsored Project.

iii. Certification of Effort Report (30 Days)

Once the review step is completed, the PI has thirty (30) days in which to certify every Effort Report related to their Sponsored Project. After reviewing and certifying, by signature, each Effort Report, the PI submits the documentation to the Office of Sponsored Projects Accounting. Once this final step is accomplished and documented, the Effort Report and Effort Reporting for that period is complete.

Every PI is required to certify their own Effort as well as the Effort of each staff member and student working on the Sponsored Project. This Certification may be delegated by the PI to another individual who the PI deems has sufficient technical knowledge and a suitable means of verification that the work was performed. This delegation of authority must be documented, signed by the PI, and submitted to the Office of Sponsored Projects Accounting.

When a PI does not properly review, certify, sign, and return an Effort Report to the Office of Sponsored Projects Accounting within the requisite time deadline, it will be categorized as delinquent. The Office of Sponsored Projects Accounting will promptly advise the respective department chair, dean, and PI that the Effort Report is delinquent. If the delinquency is not resolved, reallocation of associated charges may be applied to the school, college, center, or division resources.

Note: Certain classifications of employees are paid on an hourly basis. Each of these employees records their Efforts using the UNT Dallas time-keeping system. An employee will record the hours charged to a Sponsored Project, not their percentage of Effort. The approved time sheet will serve as the certified Effort of the employee.

5. Recertification of Effort.

A. Responsible Entities: PI; Office of Sponsored Projects Accounting

B. Responsibilities:

Except in rare circumstances and with the approval of the Provost and Executive Vice President for Academic Affairs or their designee, once Certification of an Effort Report has been completed, reallocation will not be permitted. If it is necessary to adjust salary for a

certified Effort Report from a previous period, documentation must provide a detailed explanation of the need for the adjustment and subsequent recertification. Any cost transfer must be in accordance with UNT Dallas Policy 13.01; *Cost Transfers for Sponsored Projects*. The PI is responsible for completing a recertification of Effort promptly after receiving notice that a certified Effort Report from a previous period has been opened and requires an adjustment.

6. Variations in Effort within an Effort Reporting Period.

A. Responsible Entities: PI

B. Responsibilities:

Fulfillment of Effort Commitment is measured over an entire budget period for a Sponsored Project, typically one year. During that period, the level of devoted Effort of an individual may vary. Variation is acceptable, as long as the individual fulfills the Effort Commitment for a Sponsored Project over the entire budget period. The budget of a one-year Sponsored Project spans multiple Effort expenditure periods. As performed, an individual is obligated to charge salary to the Sponsored Project. The PI must certify that the Effort Reported is consistent with the actual Effort performed within each Reporting period.

For example, an individual who has committed thirty percent (30%) Effort to a federal-funded project during a calendar year budget period could fulfill that Commitment by expending forty percent (40%) Effort during the first six months of the year and twenty percent (20%) during the second six months. Consequently, each Effort Report would show something other than thirty percent (30%) Effort. It is not permissible to allocate salary at a constant thirty percent (30%) rate for the entire budget period, when the actual Effort is substantially greater during the first half of the budget period than the second half.

Each PI is responsible for being aware of variations of Effort within each Effort expenditure period. This will ensure that the Effort Commitment is met over the entire budget period of the Sponsored Project.

7. Nine-Month Appointments and Summer Salary.

A. Responsible Entities: PI; Office of Sponsored Projects Accounting

B. Responsibilities:

When an individual has a nine-month appointment, Summer Salary will be reflected in a separate Effort Report for the summer Reporting period (June 1st to August 31st). The basis for calculating the Summer Salary of a faculty member that can be charged to a Sponsored Project is their regular compensation received during the period of appointment. For example, a faculty member on nine (9)-month (academic year) appointment will have their monthly summer compensation be calculated at the rate of one-ninth (1/9th) of their salary for the academic year preceding the summer Effort.

The Effort performed by a faculty member during the academic year does not count toward the summer Effort. Summer salary may not be paid for Effort performed during the academic year. Any individual receiving three full months of Summer Salary, charged to a

Sponsored Project, must only perform activities for that Sponsored Project during that period. An individual with significant (exceeding five percent [5%] of total University Effort) academic, administrative, or other non-Sponsored responsibilities during the summer, will be precluded from charging one hundred percent (100%) of their Effort to a Sponsored Project and from requesting a full Summer Salary charged to a Sponsored Project. Each summer course taught by a faculty member equates to a minimum of fifty percent (50%) reduction in the summer Effort that the individual can charge to a Sponsored Project. If the Effort expended on the summer course is in excess of 50%, then the summer Effort charged to a Sponsored Project must be reduced by the actual amount.

8. Roles and Responsibilities in Effort Reporting and Certification.

A. Individuals Involved in the Effort Reporting Process:

Every individual involved in the UNT Dallas Effort Reporting process is responsible for thoroughly understanding the proper method of proposing, distributing, managing, reviewing, completing, and certifying an Effort Report. This is to ensure that each documented Effort percentage reasonably reflects the actual Effort expended toward a specific Sponsored Project, as well as other UNT Dallas activities included in the calculation of the Total University Effort for a Reporting period.

B. Principal Investigators:

Each PI managing a Sponsored Project is responsible for ensuring compliance with this policy, including any Sponsored Project in which the individual serves as a Co-PI. The PI is responsible for certifying their Effort Report in a timely fashion. The PI ordinarily approves the Effort Report, certifying the Effort of every individual charged to the Sponsored Project. The PI is also responsible for the following:

- i.** Providing reasonable estimates of Effort in order to carry out the aims of the Sponsored Project;
- ii.** Initiating or causing to be initiated the ePAR necessary to charge the salary of each employee to a Sponsored Project based on estimates of the Effort to be performed;
- iii.** Reviewing Effort, salary and labor charges related to a Sponsored Project, as recorded in the accounting and payroll systems, on a regular basis and submitting documents to make changes or corrections as needed;
- iv.** Notifying the Office of Sponsored Projects before reducing the Effort of any key individual by twenty-five percent (25%) or more of their previously approved Effort or a lesser percentage if required by the Sponsored Project;
- v.** Identifying situations in which the percent of a salary charged for an Effort to a Sponsored Project is more than the actual percent of the Effort;
- v.** Correcting the Effort Report and initiating a corrected ePAR when there is a significant variance between the estimate of a level of Effort anticipated on the existing ePAR and the actual level of Effort experienced;
- vi.** Certifying each Effort Report in an accurate and timely fashion in accordance with this policy; and

- vii. Ensuring that the Effort related to the receipt of a Summer Salary is performed within the summer and that the monthly rate does not exceed the base monthly salary for the academic period.

C. Deans, Associate Deans, and/or Department Chairs:

Each Dean, Associate Dean, and Department Chair is responsible for the following:

- i. Understanding and ensuring compliance with this policy, providing oversight of the associated processes and controls, and assisting in the resolution of issues related to a Sponsored Project; and
- ii. Reviewing the activities of a Sponsored Project to ensure that other activities required of a faculty member or a staff member will not conflict with the Effort Commitment of the Sponsored Project.

D. The Office of Sponsored Projects Accounting:

The Office of Sponsored Projects Accounting is responsible for the following:

- i. Initiating the distribution of every Effort Report with ITSS for each Reporting period;
- ii. Verifying salary and classification of every employee on ePARs used to initiate a salary charge to a Sponsored Project;
- iii. Overseeing Effort Reporting to ensure that each Certification is complete, accurate, and timely;
- iv. Initiating corrective action for every delinquent Effort Report;
- v. Making necessary adjustments to an Effort Report when changes/variances are Reported;
- vi. Retaining supporting documentation related to salary and Effort distributions;
- vii. Coordinating audits of Effort Reporting and/or provide supporting information to auditors or outside agencies as requested; and
- viii. In conjunction with the Office of Sponsored Projects, providing training on Effort Reporting.

E. The Office of Sponsored Projects:

The Office of Sponsored Projects is responsible for the following:

- i. Reviewing, approving, and/or seeking approval of a request for reductions of Effort as required by terms and conditions of a Sponsored Project;
- ii. Providing guidance on requirements and procedures regarding Effort Reporting as requested or as needed; and
- iii. In conjunction with the Office of Sponsored Projects Accounting, providing training on Effort Reporting.

9. Non-Compliance.

A. Responsible Entities: UNT Dallas Faculty and Staff members engaged in a Sponsored Activity; Office of Sponsored Projects; Sponsored Project Accounting

B. Responsibilities:

Failure to follow federal Effort Reporting requirements could result in audit findings against UNT Dallas, including expenditure disallowances and penalties or fines. Violations also

threaten the reputation of the University and hinder its ability to attract future awards. For the PI, a certified Effort Report that is inaccurate or fraudulent may give rise to debarment from participating in federally-funded grants or contracts, civil penalties, or criminal sanctions. For this reason, UNT Dallas will take corrective action in the event that this policy and associated guidance are not followed.

To ensure compliance with Effort Reporting, UNT Dallas may have personnel costs associated with an uncertified Sponsored Project charged to a departmental account. Additionally, UNT Dallas may suspend or withdraw proposal submissions for a PI and may inactivate an existing Sponsored Project in the accounting system until a delinquent Effort Report is properly completed and certified by the PI, unless the Provost and Executive Vice President for Academic Affairs approves an exception based on extenuating circumstances. Disregarding this policy may lead to other disciplinary actions in accordance with other applicable University policies.

References & Cross-References.

- UNT Dallas Policy 13.002; *Sponsored Projects Proposals*
- UNT Dallas Policy 13.009; *Pre-Award/Advance Expenditure Management of Sponsored Projects*
- UNT Dallas Policy 13.011; *Cost Transfers for Sponsored Projects*
- UNT Dallas Policy 13.012; *Cost Sharing for Sponsored Projects*
- OMB Circular A-21; *Cost Principles for Educational Institutions, §J.10; Compensation for Personal Services*
- Federal regulations regarding Effort Reporting are located in the Code of Federal Regulations, 2 CFR 200; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*
- Effort Reporting guidance is located in Subpart E, §200.430; *Compensation – Personal Services.*

Forms and Tools.

- UNT Dallas Effort Reporting Procedures Guide

Revision History.

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