

<b>Policies of the University of North Texas at Dallas</b>	Chapter 13
<b>13.006 Time and Effort Reporting</b>	<b>Research</b>

**Policy Statement.**

As a recipient of federal funding, the University of North Texas at Dallas is required to comply with requirements related to effort reporting established by the Office of Management and Budget, as originally set forth in OMB Circular A-21, *Cost Principles for Educational Institutions*, Section 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 Uniform Guidance requires that recipients of federal funding maintain a system of internal control to provide reasonable assurance that charges to federally sponsored projects are accurate, allowable and properly allocated. The effort reporting process at UNT Dallas is a primary component of this system of internal control.

This policy establishes standards, responsibilities and requirements for documenting the distribution of salaries and wages charged to sponsored projects. Effort reporting provides assurance to a sponsor that the level of effort expended is commensurate with salaries and wages charged to a sponsored project. The methodology for the UNT Dallas effort reporting process includes an after-the-fact certification of the percentage of effort directly devoted and charged to a sponsored project, including effort provided as cost sharing.

**Application of Policy.** This policy applies to all faculty and staff engaged in sponsored project activities and applies to all sponsored projects, regardless as to 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.**

1. **Certification.** “Certification” means an after the fact self-attestation by the principal investigator of the work that has been performed and the distribution of effort on sponsored projects and on all other activities included as part of total university effort during the reporting period. The attestation also confirms that

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 sponsored project cost that is not borne by the sponsor but is allocated to UNT Dallas. Cost sharing may involve cash and/or in-kind contributions, and may consist of institutional funds or funds from outside sources.
3. Departmental Research. “Departmental Research”, as defined in OMB Circular A-21, 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 separately budgeted and accounted for.
4. Effort. “Effort” means the time spent on a particular sponsored project or other activity. Effort on a sponsored project is expressed as a percentage of an employee’s total university effort 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. Effort commitment 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” or “IBS” means the annual compensation paid by UNT Dallas for an employee’s appointment, whether that employee’s time is spent on research, teaching or other activities and whether the individual is employed full-time or part-time. Institutional base salary includes regular salary and compensation related to a second assignment such as chair of a department or director of a program.

Institutional base salary does not include:

- a. Bonuses, honoraria, one time payments or incentive compensation;
  - b. Summer supplemental pay for faculty with 9-months appointments;
  - c. Supplemental pay (e.g., augmentation) that may be issued for temporarily performing duties that fall outside of duties and responsibilities associated with the current appointment;
  - d. Reimbursed expenditures; or
  - e. Any income earned by an employee outside of duties performed as part of UNT Dallas employment.
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 2CFR, 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 sponsored projects that are categorized by the Office of Sponsored Projects as research and university research activities that are not sponsored project research, but are still separately budgeted and accounted for by the UNT Dallas.
11. Principal Investigator (PI). “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” is a variance of 5% or more above or below an employee’s total university effort.
13. Summer Salary. “Summer Salary” means compensation to faculty for effort performed beyond the period of a nine-month appointment. Summer salary is salary paid in June, July or August.
14. Sponsor. “Sponsor” means any external entity that provides funding to UNT Dallas for sponsored projects. Sponsors may be (i) governmental agencies (for example, federal, state, or local governments or their administrative organizations); (ii) nonprofit organizations (for example, universities, nonprofit corporations, foundations, or associations); (iii) for profit organizations (for example, corporations, partnerships, sole proprietorships, and other business

entities); or (iv) individuals. Governmental, nonprofit, and for profit sponsors are sometimes referred to by themselves and others as “agencies”.

15. Sponsored Project. “Sponsored Project” means a project funded by an external sponsor through an award with UNT Dallas, where 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 when 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 regulations, which may include federal or state regulations;
  - c. Reporting Obligation – UNT Dallas is required to provide to the sponsor technical performance reports or regulatory or administrative reports;
  - d. Performance Obligation – UNT Dallas is required to perform within a certain period and may be required to meet other specified requirements related to performance;
  - 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 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 an individual’s appointment or job assignment for which the individual receives 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. They could be more or less than the official 40 hours designated on the payroll system.

The following table illustrates the kinds of activities that would typically be included as part of 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"> <li>• Instruction/university supported academic effort – including all teaching and training activities whether offered for credit or non-credit, student mentoring and advisement</li> <li>• Sponsored project activities – includes activities such as research, research training, and public service. Also includes activities contributing and integrally related to work under a sponsored project award. Refer to the Expending Effort and Charging Effort to Sponsored Projects Section below, for specific activities that can be included as sponsored project activities.</li> <li>• Departmental research – includes unfunded research effort, peer review of manuscripts and proposal preparation for competitive awards</li> <li>• Organized research</li> <li>• Administrative or university service – administrative assignments such as department chair, institutional committees, advisory boards, other departmental or university activities</li> <li>• Public service on behalf of UNT Dallas, including institutional community service</li> <li>• Unpaid service to professional organizations or societies related to one’s field of work</li> </ul>	<ul style="list-style-type: none"> <li>• External consulting, and paid service on external boards and for other types of professional organizations when paid by someone other than UNT Dallas</li> <li>• Volunteering as an individual for community or public service</li> <li>• Special activities for which a one-time, extra payment is received</li> <li>• Activities over and above an employee’s job requirements, such as overtime or faculty overload</li> <li>• Incidental activities – non-routine, nonrecurring activities that are not a routine part of an individual’s employment</li> <li>• Other activities unrelated to an employee’s primary job with UNT Dallas</li> </ul>

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.

## Procedures and Responsibilities.

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

Institutional base salary used in the development of a sponsored project proposal must match an employee's IBS as established by institutional records. At the time of hire, UNT Dallas employees receive an offer or appointment letter or other notification that indicates institutional base salary. Subsequent changes to an employee's IBS, 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 effort commitment is included in the form of committed cost sharing, the anticipated effort must be based on an employee's IBS 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 IBS will determine the amount of salary support to request from the sponsor or to include in the proposed cost sharing budget.

IBS may not be increased by replacing UNT Dallas salary funds with sponsored funds. Also, requested salary support in a proposal may not exceed the amount determined by multiplying the proposed level of effort by 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.

Responsible Party: Principal Investigator; Office of Sponsored Projects

### 2. Expending and Changing Effort on a Sponsored Project

Salary distribution consistent with the projected effort should begin on sponsored projects concurrently with actual 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 principal investigator and other faculty and staff 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 sponsored projects are initially based upon the planned or estimated workload of faculty and others, the actual effort of each individual working on a sponsored project must be monitored by the principal investigator, 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 multiple sponsored projects sometimes require adjustments to an individual's projected salary allocations or level of effort. For example, if a PI who devotes 20% of his/her total effort to a sponsored project and 80% to other duties becomes involved in another grant at a 10% level of effort, adjustment is necessary to ensure that the PI's total effort does not exceed 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 anyone 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 the effort reporting process and obtaining sponsor approval if necessary.

Responsible Party: Faculty and Staff Engaged in Sponsored Project Activities; Principal Investigator; Office of Sponsored Projects

### 3. Charging Effort to Sponsored Projects

Salaries and benefits charged to sponsored projects, 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. Salary charged or contributed must be commensurate with the direct effort provided to the sponsored project for that reporting period.

Salary charges on a sponsored project must be based on institutional base salary and be charged at the same rate at which UNT Dallas charges salary for an employee's other activities.

Salary charges to sponsored projects may not exceed salary caps or other limitations imposed by external sponsors. If the award has a salary cap, an employee's salary in excess of the salary cap cannot be charged to the sponsored project. Salary costs above the sponsor agency's cap and fringe benefits

associated with an over the cap salary amount also 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: “reasonable 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:

- a. Activities directly related to the scope of work under the agreement, such as presenting lectures about specific aspects of the ongoing sponsored activity;
- b. Writing reports and articles;
- c. Participating in seminars related to the sponsored activity;
- d. Consulting with colleagues about specific aspects of the project;
- e. Writing a progress report for the project, sometimes called a continuation proposal;
- f. Attending meetings or conferences to disseminate research results; or
- g. Making an invention disclosure and other activities related to pursuing intellectual property.

Examples of activities for which effort may not be charged to a sponsored project include the following:

- a. Proposal-writing, other than progress reports;
- b. Administration, including service as a department chair or dean;
- c. Instruction, office hours, counseling for students, and mentoring graduate students on something other than the specific sponsored project;
- d. Clinical activity, except patient care for an IRB-approved sponsored research activity;
- e. Service on an IRB, IACUC, selection committee, or other similar group;
- f. Course or curriculum development not specific to the sponsored project;
- g. Writing textbook chapters;
- h. Service as the editor of a journal;
- i. Peer review of manuscripts; or
- j. Advisory activities for sponsors, including service on an NIH study section or NSF review panel, regardless of whether or not compensation is received.

Responsible Party: Faculty and Staff Engaged in Sponsored Project Activities; Office of Sponsored Projects; Sponsored Project Accounting

#### 4. Effort Reports and Effort Reporting

UNT Dallas requires certification of effort three times a year for faculty, staff and graduate students 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 UNT Dallas Effort Reporting Procedures Guide, available on the Office of Sponsored Projects website. For each sponsored project, principal investigators must certify effort reports for effort expended over three reporting periods:

September 1<sup>st</sup> to December 31<sup>st</sup>

January 1<sup>st</sup> to May 31<sup>st</sup>

June 1<sup>st</sup> to August 31<sup>st</sup>

In the effort reporting process for UNT Dallas, there are three steps for each reporting period:

##### a. Configuration of Effort Reports (30 days)

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

##### b. Review of Effort Report (30 days)

At the end of the configuration period, Sponsored Projects Accounting will have effort reports distributed to principal investigators for each sponsored project. In most cases, effort reports will be distributed electronically via PeopleSoft. In some cases, such as for sponsored projects that include cost sharing, effort reports will be distributed manually. The PI will receive an email notification from the Office of Sponsored Projects when effort reports are ready for review. After receipt of all of the effort reports related to a sponsored project, the principal investigator has thirty days to review and address corrections with the Office of Sponsored Projects Accounting. During

this period, the PI also should verify and update cost share contributions to projects.

c. Certification of Effort Reports (30 days)

After the review period, the principal investigator has 30 days in which to certify all of the effort reports related to a sponsored project and return them to the Office of Sponsored Projects Accounting. Effort certification is accomplished and documented by completion and signing of the effort report.

Principal investigators are required to certify their own effort as well as the effort of project staff and students, unless they delegate this task to another individual who has sufficient technical knowledge and suitable means of verification that the work was performed. In these instances, the principal investigator must notify Sponsored Projects Accounting in writing of a proxy.

If a principal investigator does not certify effort reports within the requisite time deadline and return them to Sponsored Projects Accounting, the reports will be categorized as delinquent. Sponsored Projects Accounting will notify department chairs, deans and PIs about issues with effort reports that have not been timely or properly completed. If the delinquency is not resolved, reallocation of associated charges may be made to the school, college, center or division resources.

Certain classifications of employees are paid on an hourly basis and utilize the university's time-keeping system. Time sheets for these employees will reflect only the hours charged to a sponsored project and are not based on percentages of effort. The approved time sheet will constitute certified effort for these employees.

Responsible Party: Principal Investigators, Office of Sponsored Projects Accounting

5. Recertification of Effort

Except for rare circumstances with the approval of the Provost and Executive Vice President for Academic Affairs or designee, once certification of an effort report has been completed, reallocation is not allowed. If it is necessary to adjust salary charges for a previously certified effort period, documentation must provide a detailed explanation of the need for salary adjustment and subsequent recertification and any cost transfer must be in accordance with UNT Dallas Policy

13.011, *Cost Transfers for Sponsored Projects*. The PI is responsible for completing a recertification promptly after receiving notice that certification has been re-opened.

Responsible Party: Principal Investigator; Office of Sponsored Projects Accounting

#### 6. Variations in Effort within an Effort Reporting Period

Fulfillment of effort commitment for a sponsored project is measured over an entire budget period for a sponsored project, typically one year. During that period, an individual's level of devoted effort may vary. Variation is acceptable, as long as the individual fulfills the effort commitment for a sponsored project over the entire budget period. A one-year project budget period spans multiple effort expenditure periods and the individual is obligated to charge salary to the project and to certify devoted effort consistent with actual effort within each effort expenditure period.

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

The principal investigator is responsible for being aware of variations of effort within each effort expenditure period in order to ensure that effort commitment is met over an entire sponsor project budget period.

Responsible Party: Principal Investigator

#### 7. Nine-Month Appointments and Summer Salary

When an individual has a nine-month appointment, summer salary will be reflected in a separate effort report for the summer reporting period.

The basis for calculation of an individual faculty member's summer salary that can be charged to a sponsored project is the regular compensation received during the period of appointment. As an example, for faculty on a 9-month (academic year) appointment, each month of summer compensation will be limited to and

calculated at the rate of 1/9th of the salary for the academic year preceding the summer effort.

Effort performed during the academic year does not count toward the summer effort and summer salary may not be paid for effort performed during the academic year. Individuals receiving three full months of summer salary, charged to a sponsored project, must only perform activities for that sponsored project during that period. Individuals with significant (exceeding 5% of total university effort) academic, administrative or other non-sponsored responsibilities during the summer, will be precluded from devoting 100% effort to sponsored projects and thus from requesting full summer salary from those sponsored projects.

Responsible Party: Principal Investigators, Sponsored Projects  
Accounting

#### 8. Roles and Responsibilities in Effort Reporting and Certification

In addition to responsibilities set out in other sections of this policy, responsibilities under the UNT Dallas effort reporting process are assigned as follows:

##### a. Individuals Involved in the Effort Reporting Process

Individuals involved in the UNT Dallas effort reporting process are responsible for thoroughly understanding the proper method of proposing, distributing, managing, reviewing, completing and certifying effort reports to ensure that documented effort percentages reasonably reflect actual effort expended toward individual sponsored projects and other UNT Dallas activities included in the calculation of total university effort for a reporting period.

Responsible Party: Individuals Involved in the effort reporting process

##### b. Principal Investigators

Each principal investigator is responsible for ensuring compliance with this policy for his or her awards, including those awards where the PI serves as a Co-PI. The PI is responsible for certifying his or her effort report in a timely fashion. The PI ordinarily approves the effort reports for each person paid from or contributing effort to sponsored projects, including staff, graduate students, undergraduates and post-doctoral fellows. The PI is also responsible for the following:

- i. Providing reasonable estimates of effort in order to carry out the aims of proposals;
- ii. Initiating or causing to be initiated the ePAR necessary to charge sponsored projects with employee salaries based on estimates of the level of effort to be performed;
- iii. Reviewing effort, salary and labor charges related to sponsored projects 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 key personnel on a sponsored project by 25% or more of their previously approved effort or a lesser percentage if required by the sponsor;
- v. Identifying situations where the charges for salary representing the effort devoted to an award is more than the actual percent of effort devoted to the award;
- vi. Correcting the effort report and initiating a corrected ePAR when there is a significant variance between the estimates of level of effort anticipated on the existing ePAR and actual level of effort experienced;
- vii. Certifying effort reports in an accurate and timely fashion in accordance with this policy;
- viii. Ensuring that the effort related to the receipt of summer salary is performed within the summer and that the monthly rate does not exceed the base monthly salary for the academic period.

Responsible Party: Principal Investigator

- c. Deans, Associate Deans, Assistant Deans and/or Department Chairs
  - i. Understanding and ensuring compliance with the UNT Dallas effort reporting policy and procedures, through the provision of oversight, effective processes and controls and problem resolution;

- ii. Reviewing proposed sponsored project activity to ensure that other activities required of faculty and staff will not conflict with the proposed effort commitment.

Responsible Party: Deans, Associate Deans, Assistant Deans and/or Department Chairs

d. Sponsored Projects Accounting is responsible for:

- i. Initiating the distribution of effort reports with ITSS for each reporting period;
- ii. Verifying salary and classification of employees on ePARs used to initiate salary charges to sponsored projects;
- iii. Overseeing effort reporting to ensure that certifications are complete, accurate, and timely;
- iv. Initiating corrective action for delinquent effort reports;
- v. Making necessary adjustments to sponsored project charges when effort 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 agencies as requested; and
- viii. In conjunction with the Office of Sponsored Projects, providing training on effort reporting.

Responsible Party: Office of Sponsored Projects Accounting

e. The Office of Sponsored Projects is responsible for:

- i. Reviewing, approving and/or seeking approval for requests for reductions of effort as required by terms and conditions of the sponsor;
- 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.

Responsible Party: Office of Sponsored Projects

## 9. Non-Compliance

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 University's reputation and hinder its ability to attract future awards. For the PI, certified effort reports that are inaccurate or fraudulent also 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 procedures are not followed.

To ensure compliance with effort reporting policy and procedures, UNT Dallas may have personnel costs associated with uncertified sponsored project activity charged to a departmental account. Also, UNT Dallas may suspend or withdraw proposal submissions for a PI and may inactivate existing sponsored projects in the accounting system until delinquent effort reports are properly completed and certified by the PI, unless the Provost and Executive Vice President for Academic Affairs approves an exception based on extenuating circumstances. In addition, disregard of this policy may lead to other disciplinary actions in accordance with other University policies.

Responsible Party: Faculty and Staff Engaged in Sponsored Project Activities; Office of Sponsored Projects; Sponsored Project Accounting

## **References and Cross-references.**

UNT Dallas Policy 13.002, *Sponsored Project 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*, Section 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

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