



Section 600: Reporting

OSR Policy 600.5 — Effort Reporting

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| Responsible Officer: | Director |
| Responsible Unit: | Cost Analysis and Compliance |
| Effective date: | July 1, 2008 |
| Last revised on: | June 1, 2009 |

Policy Statement

University employees are mandated by federal regulations to report the official effort they expend on sponsored research activities in compliance with [OMB Circular A-21](#). At UNC Chapel Hill, effort reporting is processed through the Personnel Activity Reporting System (PARS).

These reports must confirm, to the best-judgement possible, the percentage of effort each individual provides for a given project. Effort reporting is based on the total percentage of time applied to a given sponsored research project, independent of the notion of a finite work week (i.e., a 40-hour work week).

The Principal Investigator (PI) usually provides an estimated percent of effort for him/herself and key members of the project research team in the proposal, which may be modified when the award is accepted, according to the award terms and conditions. For most PIs, accounting for 100% of effort is a matter of dividing effort among numerous sponsored projects in conjunction with other expected duties of an individual's appointment. This includes all PIs in faculty, institutional, clinical, and administrative positions.

Tracking an individual's percentage of effort is not applicable to PIs alone, but to any person working on a sponsored research project, particularly those named as part of the research team. This can include, among others, the PI, technical and administrative staff members and senior management.

Effort certification must reflect actual work performed for the project, regardless of the timespan in which the project-related activity is performed or where it takes place. Realistically, no more than 90% of a PI's total effort should be charged to sponsored research projects, to allow the employee to perform predefined job expectations.

University employees are obliged to comply with effort reporting because:

- Anyone who accepts federal funding by default must comply with federal effort reporting requirements as a condition of that acceptance.
- Non-federal sponsors also may require effort reporting as part of the terms and conditions of the award agreement, with which the University must comply.



- Compliance with relevant federal regulations is a condition of employment at the University.

Certifying a PAR (Personnel Activity Report) requires the synchronized efforts of researchers and administrators to properly maintain accurate effort reporting records, including:

1. The PI and Research Staff

While PIs are responsible for the overall reporting effort for sponsored projects under their direction, it is the responsibility of each individual working on sponsored research activities to certify his/her own effort. Certification must be made by the individual with first-hand knowledge of the employee's activities, i.e., the employee his/herself.

2. The Departmental PARS Coordinator

The appropriate PARS coordinator within the department is responsible for reviewing each individual's report to determine all applicable personnel actions affecting the salary distribution for the reporting period.

3. The University

OSR's Cost Analysis & Compliance section is responsible for distributing, collecting, reviewing and maintaining the official file of time and effort reports in compliance with [OMB Circular A-21](#).

Reason for Policy

UNC Chapel Hill and those employed by the University recognize its responsibility as an institution of higher learning to adhere to federal regulations regarding effort reporting as a condition of accepting sponsored research funding.

Exclusions/Exceptions

1. According to [UNC-GA policy](#) and [University policy](#), only those activities defined as a requirement of an employee's appointment to the University are considered factors in determining the percentage of effort reporting. While this includes a combination of sponsored and non-sponsored related activities, some activities may not be included, such as:
 - Receipt of honoraria or reimbursement of expenses
 - Membership/service to professional associations
 - Membership on a professional review or advisory panel
 - Presentations (lectures, papers, concerts, exhibits, etc.) outside the technical scope of the project
2. In the case of an incidental absence, the PI, Chair or Department Head must sign the PAR and indicate why the employee is unavailable for signature. Upon return, the employee must confirm or correct the PAR, sign it and send it to OSR.
3. In the event the researcher is unavailable to certify his/her effort, such as a temporary leave of absence or research outside the US, a Waiver of Signature may be requested by the department dean or chair for documented reasons. The exception above (numeral 2.) then applies.



4. PIs are strongly discouraged from volunteering effort as a matter of cost-sharing.

Procedures and Related Policies

Time and effort reporting is a complex requirement with several caveats. The following procedures and related policies assist with several of those to help keep effort reporting a smooth flowing process:

- [OSR Policy 500.7](#) [Cost Sharing](#)
- [OSR Policy 600.6](#) [Personnel Activity Reporting System \(PARS\)](#)
- [OSR Policy 600.6, Pro. 1](#) [Establishing and Certifying a PAR](#)

OSR Research Tool Kits

None.

Contacts

Questions and concerns can be submitted online at [Ask OSR](#) or by using the [OSR staff directory](#). Within [RAMSeS](#), the “*Speak to Someone*” option assists in locating the staff member best suited to address project-specific issues.

References

 [Research Administration Glossary at Carolina](#)

1. UNC General Administration, 300.2.2, Conflicts of Interest and Commitment Affecting Faculty and Non-Faculty EPA Employees.
2. UNC General Administration, 300.2.2.1[R], Regulations on External Professional Activities for pay by Faculty and Non-Faculty EPA Employees.
3. The University of North Carolina at Chapel Hill Policy on Individual Conflicts of Interest and Commitment.

Revision History

Prior Revisions: The policies in the *Office of Sponsored Research Policies & Procedures Manual* supersede any OSR policies, procedures and appendices previously included in the *University Business Manual*, a publication of UNC Chapel Hill’s [Division of Finance](#).

