



Section 600: Reporting

OSR Policy 600.6 – Pro.1 — Establishing and Certifying a Personnel Activity Report (PAR)

Corresponding with:

[OSR Policy 600.6](#) [PARS \(Personnel Activity Reporting System\)](#)

Procedure Statement

Effort certification is a fundamental consideration when an appointment is created for an employee and continues to be a factor at the onset through the close-out of the life of a project. A percentage of effort is established at the proposal stage and is assumed by the sponsor to be the committed percentage should an award be offered. Thus, it is important for the Principal Investigator (PI) to carefully estimate a realistic percentage of effort at this stage.

At the point an award is offered, the percentage of effort is finalized in the terms and conditions of the award contract and becomes the base percentage of effort for the life of the award.

Forms/Instructions



[Research Administration Glossary at Carolina](#)

1. Effort reporting and source distribution regarding compensation are established in the Office of Human Resources personnel systems by submission and approval of a personnel action — the Human Resources Information System ([HRIS](#)) for SPA employees or the [EPAWeb](#) for EPA employees.
2. After receiving the immediate approvals, the request is then reviewed and approved by OSR prior to initiating the action in payroll systems.
3. Throughout the life of the award, salary is charged contemporaneously with the sponsored activities as they are performed. During this time, effort certification takes place on a regular basis, as follows:



The Office of Sponsored Research ([OSR](#)) prepares PAR reports according to the yearly [PARS Cycle](#) and distributes them to departmental PAR coordinators, along with a departmental control report listing all employees for whom a PAR was prepared.

- a. The PAR coordinator reviews reports against personnel distribution (PD) forms associated with salary distribution for the reporting period. If there is a discrepancy, a copy of the PD form is attached to the individual PAR report.
- b. The PAR coordinator distributes PAR reports to each individual for certification.
- c. The individual verifies actual effort worked by consulting available resources documenting his/her activities during the period, including:
 - Other time or effort reports (e.g., clinical time reports)
 - Calendars
 - Phone logs
 - Correspondence
 - Meeting documentation
- d. The individual then signs and dates the PAR to certify that the distribution of activity represents a reasonable estimate of the work performed. If the PAR is incorrect, the individual enters the appropriate percentages, ensuring the total sum is 100%, then signs and dates the PAR.
- e. Lastly, the certified PAR is returned to the PARS coordinator, who reviews the PAR and:
 - Determines if corrections by the employee are temporary or permanent.
 - Annotates the receipt of each certified PAR on the control sheet.
 - Collects the reports and control sheet and returns them to OSR by the due date printed on the control sheet.
- f. OSR enters the information into the PARS.
- g. OSR closes the PARS cycle and prepares the necessary reports.

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](#).

