



Section 600: Reporting

OSR Policy 600.6 — PARS (Personnel Activity Reporting System)

Responsible Officer:	Director
Responsible Unit:	Cost Analysis and Compliance
Effective date:	March 31, 2009
Last revised on:	June 1, 2009

Policy Statement

PARS (the Personnel Activity Reporting System), is the University's official time and effort reporting management system. All sponsored research effort reporting tracking, certification and storage data are recorded in PARS by Office of Sponsored Research ([OSR](#)) staff with access to the system. Departmental Administrators (DAs) work in tandem with individual sponsored research staff and the PARS Coordinators in OSR to maintain the University's reporting efforts.

Effort Reports or Personnel Activity Reports (commonly called “PARs”) are generated after the close of each pay period and are automatically pre-populated based on the most recent data in the payroll system. The total effort reported must equal 100% for each individual.

As required by the regulations of OMB [Circular A-21](#), OSR retains PARS effort reporting records in paper and/or electronic format for seven (7) years, including the current fiscal year. Departments are required to maintain effort reporting records for four (4) years, including the current fiscal year.

I. Departmental Administrators (DAs)

DAs are responsible for maintaining effort reporting requirements for each individual participating in sponsored programs under their department's direction. DAs act as a liaison between departmental sponsored research staff and the PARS Coordinators in the Office of Sponsored Research (OSR), providing effort data to OSR for input into PARS. DAs also collect a certified PAR from each sponsored research staff member and return it to OSR for approval and further processing.

II. OSR

The only approved personnel with PARS access, OSR PARS Coordinators are responsible for recording effort data in the system and providing the department with hard copy PARs for each individual. PARS Coordinators also work with DAs in resolving reporting inconsistencies.



III. Individual Sponsored Research Staff

Individuals performing work on a sponsored project certify their own PAR, except where a department has formally requested and justified a waiver of the signature policy and identified the PI as the most knowledgeable or appropriate individual to sign the PAR. Without exception, individuals must sign their PARs as a matter of compliance to federal and University regulations. Because late certification places the individual in violation of both, it is imperative to avoid it.

EPA personnel are required to certify PARs quarterly and SPA personnel certify PARs every two payrolls.

Reason for Policy

This policy establishes PARS (Personnel Activity Reporting System) as the University's official effort reporting management system. All effort reporting for sponsored research projects must be recorded and maintained in PARS. In addition, it describes the various responsibilities and roles of individuals responsible for providing and maintaining effort reporting information.

Exclusions/Exceptions

1. *Adjustments prior to certification.* At times, individuals may need to adjust their PARs for legitimate reasons. When this is the case, the appropriate PARS Coordinator in OSR should be contacted for the proper procedure to take according to the surrounding circumstances.
2. *Retroactive Adjustments.* In rare instances, retroactive personnel actions may affect effort reporting after the closing date of a particular PARS Cycle, generally when payroll expenditures are reclassified. When this is the case, a letter of justification must be provided because the prior period effort has already been certified. A letter of justification must be specific and include:
 - How the actual effort benefited the project being charged.
 - Why the charge is appropriate.
 - How the error occurred and how it was discovered.

The letter must be signed by the individual requestor and the PI and forwarded to the Manager of Cost Compliance in OSR for review and approval. Retroactive adjustments must be requested using a letter of justification within 90 days of recording the expenditure for which a reclassification is requested.

Note: It is unacceptable to apply for retroactive adjustments to manipulate funds for budget purposes (i.e., overdrafts, transfers, etc.) or to cover expenditures for another project.

3. *Nine-month Appointments.* The regulatory convention for 9-month appointments is to certify eight months of the academic year at 100% and to certify the ninth month as follows:

Without Summer Salary Source		With Summer Salary Source	
May	50%	May	50%
June	0%	June	100 %
July	0%	July	100%
August	50%	August	50%



4. *Overloads or Loaded Hourly Rates.* Because these are specialized cases, they must be reviewed individually and thus, should be referred to OSR directly.
5. *When research intermingles with typical job-related activities.* As recognized in [OMB Circular A-21](#), in an academic research setting, there is often crossover between research- and job-related tasks. At UNC Chapel Hill, this often occurs in clinical situations, for example, seeing patients who are also research subjects. When this is the case, the individual must determine how the activity should be categorized according to his/her best judgment.

Procedures and Related Policies

Because it is a subsystem of the University payroll system, establishment of a PARS account is initiated through completion of a Personnel Action Form (PAF) in EPAWeb or HRIS (the Human Resources Information System) and is then routed to OSR for approval.

If the PAF is not approved initially, the department may request a second review by the Director of Cost Analysis and Compliance or the Director of OSR.

The following procedure describes the routing and certification of a PAR once an account is established:

- [OSR Policy 600.6, Pro. 1](#) [Establishing and Certifying a PAR](#)

In addition, the following policies also provide related information on effort reporting:

- [OSR Policy 600.5](#) [Effort Reporting](#)
- [OSR Policy 500.7](#) [Cost Sharing](#)
- [OSR Procedure 300.7, Pro. 2](#) [Working with Salary Caps](#)

Because effort reporting can have numerous components and scenarios, there is no one procedure to follow in determining percentages. Instead, there are numerous [online effort reporting examples](#) available.

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. OMB Circular A-21, *Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions*.

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](#).

