

Texas Woman's University
Office of Research and Sponsored Programs

Time and Effort Reporting Procedures

Principal Investigators (PIs) of active federal grants (whether directly or through subcontracts or consortiums) and grants with a TWU contribution of personnel activity (matching funds) are required to submit Personnel Activity Reports (PARs) detailing personnel time percentages spent on grant projects.

This practice ensures that:

1. TWU is in compliance with federal time and effort reporting requirements.
2. Contributions of time and effort to which TWU has committed are thoroughly documented.

Federal Grants: Documentation of time and effort, whether paid by the grant or contributed as matching funds, is required by federal regulation (OMB Circular A-21, Section J.10).

OMB Circular A-21, Section J.10 requires:

- That documentation reasonably reflects the activity for which the employee is compensated by the institution.
- The documentation system must reflect categories of activities as a percentage distribution of total activities.
- That the documentation encompasses both sponsored and all other activities on an integrated basis.

Matching Contributions: If TWU has officially committed (in a contract or an approved budget) to pay for a portion of a funded project either by contributing personnel effort or assuming financial responsibility for other expenditures, documentation of that commitment is required. Failure to provide documentation potentially creates a financial liability for the University and can jeopardize future funding. Matching commitments are generally stated monetarily, i.e., portion of salary over a given period of time; costs for expenditures.

PARs are required by semester (fall, spring, and summer) and completed for each individual working on a grant project. The report forms are generated by ORSP based on approved grant budgets, payroll information and PI input and distributed to PIs at the end of each reporting period (December, May, and August).

PAR Requirements:

- In a university setting, 100% Full Time Equivalency (FTE) means the amount of time it takes to accomplish the duties for which the university pays an employee. Effort amounts on PARs will always be a percentage of that time, regardless of the number of hours worked per week.

- All assignments listed on PARs are based on time frames. If a funded project begins or ends in the middle of a reporting period, the PAR will reflect both time frames.

Example: Spring PARs on a project funded from April 1 through March 31 will contain two time frames: 1) January 16 through March 31, 2) April 1 through June 30.

- PARs must reflect **ALL** the effort (100%) for which an employee is compensated by the university, regardless of FTE. Thus, total FTE will **not always** equal 100%, but total effort will **ALWAYS** equal 100%.

$$\begin{array}{|c|} \hline \% \text{ of effort paid by} \\ \text{grant} \\ \hline \end{array} + \begin{array}{|c|} \hline \% \text{ of effort paid by TWU} \\ \text{as match / cost share} \\ \hline \end{array} + \begin{array}{|c|} \hline \% \text{ of effort paid by} \\ \text{TWU for other} \\ \text{University functions} \\ \hline \end{array} = \begin{array}{|c|} \hline 100\% \text{ Effort} \\ \hline \end{array}$$

- PARs should be as accurate as possible, but can be based on estimates of time worked.
- PARs must contain the signature of the PI as well as either the employee or a person having direct knowledge of the work performed.
- PARs must be completed for the fall, spring, and summer sessions.
- PARs must include the Oracle account number(s) to which contributed (matching) effort is charged. This will usually be the account number of the department in which the employee works.
- PARs should reflect the effort commitment on the approved grant budget. Explanations for variation from the approved budget must be provided in the comments section of the PAR.
- PARs **should not** include time/effort of hourly employees as hourly effort is recorded on time sheets.
 - The effort of hourly employees, including undergraduate student workers, must be certified on **monthly timesheets** by either the PI or a person having direct knowledge of the work performed.
- The **Comments** section of the PAR should include explanations of unusual circumstances or variations from the approved grant budget. The Comments section should also include explanations for variations from payroll information.

PAR Process:

1. ORSP will send a Personnel Activity Verification Report to the PI during the reporting period to confirm projected personnel activity for each grant. ORSP will use these verified reports to generate PARs.
2. ORSP will send completed individual PARs to PIs at the end of each reporting period (fall, spring, summer).
 - a. PIs are responsible for distribution of PARs to grant personnel and for submission of completed PARs to ORSP.

- b. Signatures on these documents will certify that the effort distribution reasonably reflects grant activities.
 - c. Grant personnel should verify that the effort listed on their PAR accurately reflects their activity before signing PARs.
 - d. Grant personnel should contact the PI or ORSP if information on a PAR differs from their records.
3. Signed PARs become final and official records and cannot be modified.
 4. ORSP will initiate a follow up process if PARs are not received within 60 days of the end of a reporting period.

Incidental Work

Incidental work (that in excess of normal for the individual), for which supplemental compensation is paid according to TWU policy, need not be included on PARs provided such work and compensation are separately identified and documented in the TWU financial management system. Per OMB Circular A-21, Section J.10, these do not have to be on PARs. A common example of incidental work is a lump sum payment made to a faculty member for consulting or evaluation services on grant project .

ORSP Procedures for PAR records

- PARs will be maintained in separate PAR files until final project closeout. Upon closeout of grants, PARs will be moved to closed grant file.
- PARs receipt dates will be recorded in the ORSP database.
- PARs will be prepared and distributed to grant personnel by the Research Compliance Coordinator (RCC) in January, June, and September.
- A follow up process will be initiated for PARs not received within 60 days of the end of a reporting period.

For assistance with PARs: Contact the Research Compliance Coordinator, at 81-3376.