TWU employees that devote effort to federally sponsored projects and sponsored projects that require contribution (cost share/matching funds) of personnel time are required to document the distribution of their total effort at the University. The TWU Time and Effort reporting system will comply with OMB Circular A-21, “Cost Principles for Educational Institutions,” or any other federal regulations which set forth the rules governing the eligibility and calculation of costs in support of sponsored research or projects. As authorized by OMB Circular A-21, Section J.10.c (2), the TWU effort reporting system utilizes Personnel Activity Reports (PARs) as official documentation of after-the-fact certification of the percentage of effort directly devoted to sponsored projects.

PARs will be incorporated into TWU official records, will reasonably reflect the activities for which employees are compensated, and will encompass both sponsored activities and all other activities on an integrated basis. In order to confirm that distribution of activity represents a reasonable estimate of the work performed by the employee during specified periods, PARs will contain the signature of the Principal Investigator (PI). PARs will also contain either the signature of the employee or of a person having direct knowledge of the work, confirming that the record of activities allocable is appropriate. PIs are responsible for the accuracy and timely submission of PARs to the Office of Research and Sponsored Programs.

The Office of Research and Sponsored Programs (ORSP) is responsible for administering the Time and Effort Reporting System and is authorized to update and modify procedures and documents as necessary to comply with federal, state and University regulations. ORSP is also responsible for ensuring that TWU personnel are kept current on PAR procedures and requirements.

TWU recognizes that teaching, research, service, and administration are inextricably intermingled, making precise assessment of personnel costs challenging. TWU
requires due diligence in the certification of time and effort on all sponsored projects specified in this policy.