



**GRANTS & SPONSORED PROGRAMS AND FINANCIAL GRANTS  
MANAGEMENT**

**TIME AND EFFORT (PERSONNEL ACTIVITY REPORT) POLICY**

<b>Approved by:</b>	<b>Office of the Provost</b>
<b>Policy Effective Date:</b>	<b>November 16, 2006;</b>
<b>Revised:</b>	<b>October 15, 2012; December 11, 2019</b>
<b>Related Policies:</b>	<b>Grants &amp; Sponsored Programs and Financial Grants Management Policies and Procedures November 16, 2006; Revised October 15, 2012; June 12, 2018.</b>
<b>Additional References:</b>	<b>OMB 2 CFR 200.430; State of Florida Personnel Costs Requirements.</b>

**PURPOSE**

As a recipient of federal funds, Barry University must comply with the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) as well as other federal requirements for certifying effort expended on sponsored awards. The University requires all individuals who receive federal sponsored funding to comply with institutional policies and sponsoring agency regulations regarding the proposing, charging, and reporting of effort on those awards.

Barry University faculty and staff are expected to charge their time to sponsored awards commensurate with the committed effort expended on all activities they perform. All individuals who receive any compensation from a federal award or a non-federal award where the non-federal sponsor requires effort reporting (“Sponsored Projects”) are required to certify their effort. This process ensures that salaries and wages are properly expended and that actual effort is consistent with the committed and budgeted effort.

Subpart E §200.430 of the Uniform Guidance includes the federal regulatory requirements for compensation for personal services. This includes but is not limited to the specified Standards for Documentation for Personnel Expenses. The University’s Effort Reporting/Personnel Activity Report (PAR) policy and procedures are intended to meet these requirements.

## POLICY STATEMENT

1. Time and effort (PAR) reports shall reasonably reflect the percentage distribution of effort expended by Barry University employees involved in Sponsored Projects. The PAR report must represent, in percentages totaling 100%, a reasonable estimate of an employee's effort for the period being reported. These reports shall reasonably reflect the activity for which the employee is compensated and shall encompass all activities on an integrated basis. "Effort" includes all research, teaching, administration, service, and any other activity for which an individual received compensation from the University. *Note: Section 200.430(c) states, "It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [Institutions of Higher Education], a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."*
2. Barry University may contribute certain "Cost Sharing" resources in sponsored proposals when appropriate. All Cost Sharing must be pre-approved by the Provost Office. These resources may include but are not limited to matching funds, facilities, and/or faculty or staff time. When Cost Sharing resources are committed and budgeted for in a proposal or sponsored agreement, external sponsors consider the proposed cost sharing to be institutional commitments if such proposals are funded. As such, any voluntary cost sharing commitment should only be made when there are perceived advantages to the institution in receiving the award.
3. Each employee whose time is partially or fully committed to a federally Sponsored Project shall complete PARs as required. Reporting is required regardless of whether such time is paid by the sponsor, or is an unpaid contribution, i.e. cost share match. Committed cost sharing must be included in effort reports.
4. Barry University complies with the required "after-the-fact" effort reporting by creating Personnel Activity Reports based on payroll data to certify that salaries charged or cost-shared to Sponsored Projects are reasonable and consistent with the work performed. This indicates that the distribution of salaries and wages will be supported by activity reports signed by the employee and certified by a responsible person with suitable means of verification that the work was performed, generally the Principal Investigator (PI), at the end of the specified reporting periods. Once PARs are executed or approved via email, they shall be incorporated into the grant file records of the Department of Financial Grants Management (FGM) and retained in accordance with the sponsor regulations and retention requirements.

5. Certain sponsors limit the annual rate of salary reimbursement. For example, the National Science Foundation requires that faculty members should not be compensated in excess of 2/9 of their Institutional Base salary (IBS) for work during the summer. Nevertheless, PIs must still devote the full committed effort as proposed and awarded without regards to the salary reimbursement limitation.
6. The federal government can impose severe penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely effort reporting. Barry University expects that PIs will complete time and effort reports completely and in a timely manner. Consequences to not doing so may include, at the discretion of the Provost, withholding submission of a new grant proposal and/or withholding compensation on effort expended. Barry University also reserves the right to charge cost disallowances on Sponsored Projects resulting from the PI's failure to submit appropriate time and effort reports to the departmental operating account.

### **POLICIES AND RESPONSIBILITIES**

Salaries paid by grant programs follow established University processes prescribed by the Office of the Provost and Human Resources.

In addition, all employees (faculty, staff, and students) paid with federal and/or state grant funds must acknowledge their participation in the grant program. A Personnel Activity Report (PAR) will be distributed quarterly, or in the frequency required by the Sponsor. Reports are expected to be returned within thirty days, which commences immediately after the effort certification reports are provided to the employee. The Principal Investigator (PI) and or the program staff must execute the PAR and email it to FGM. The PI shall inform FGM about any needed adjustments.

### **EFFORT REVIEW DURING PROPOSAL DEVELOPMENT**

Prior to submission of an external grant application, the Department of Grants & Sponsored Programs will review total effort of individuals who will have effort committed to the project to assure the proposed effort is feasible considering other activities required of the employee.

### **EFFORT CERTIFICATION PROCESS**

1. Effort reports are generated by FGM based on data in the Workday payroll system. Reports are generated after the payroll information is processed for the applicable reporting period. Effort is measured as a percent of the individual's total salary activity. Effort percentages are based on total effort, not hours, and must equal 100%.
2. Effort reports are emailed to authorized signers to review and adjust (if necessary) prior to certifying. The PI is responsible for verifying that charges to the grant are reasonable in relation to the work performed and the effort meets the commitment

made in the project proposal. Effort should correspond to payroll records and grant activities.

3. Financial Grants Management will receive all final certified effort reports for final review and retention. FGM will work with the PI to resolve all related discrepancies and generate retroactive payroll adjustments as needed.

## **RESPONSIBILITIES**

*Principal Investigator* (Individual responsible for the conduct of the project)

- Ensure that his or her own reported effort and the effort of all other personnel directly charged or otherwise committed to the project are accurate and reflect the work actually performed on the project during each reporting period.
- Certify effort in a timely manner.
- Communicate any issues or errors to Financial Grants Management.

*Department of Financial Grants Management*

- Generate grant payroll report for effort certification to Grant Administrator for review of employees who are required to participate in the effort certification process.
- Monitor and administer effective processes and controls within University current electronic financial system.
- Ensure effort reports include all effort-eligible pay sources and are prepared correctly.
- Overall administration of effort certification security and business process in the University's electronic financial system.
- Release effort certification reports to PIs in a timely manner.
- Ensure that all the effort reports are reviewed, certified and processed in a timely manner.
- Ensure compliance with effort certification policy.
- Ensure timely processing of any journal entries payroll adjustments necessary.
- Create, Review and approve any retroactive journal entries or adjustments.

*Department of Grants & Sponsored Programs*

- Review total effort of individuals who will have effort committed to a sponsored project during the proposal state.

## **DEFINITIONS**

*Institutional Base Salary:* The definition of Institutional Base Salary (IBS) shall be the annual compensation paid by the University for an employee's appointment. The IBS includes regular salary and may include any additional assignments, such as department

chair. The IBS does not include bonuses or one-time payments. The amount of an employee's IBS shall be described in their annual faculty contract.

*Committed Effort:* The amount of effort promised to the project in the proposal or included in the award documentation.

*Principal Investigator (PI):* the primary individual responsible for the preparation, conduct, and administration of a research grant, cooperative agreement, training or public service project, contract, or other Sponsored Project in compliance with applicable laws and regulations and institutional policy governing the conduct of sponsored research.

### SAMPLE PERSONNEL ACTIVITY REPORT

## Barry University

### PERSONNEL ACTIVITY REPORT

Employee Name: Employee X

Reporting Period: 04/01/19 – 06/30/19

In order to meet the requirements of the Office of Management and Budget (OMB 2CFR 200), all employees involved in the performance of federal and state grants must acknowledge the percent of effort spent on grant direct activities. The information below is based on the grant budget.

#### INSTRUCTIONS

1. Employee or Principal Investigator must sign this form and send via email to [sample@barry.edu](mailto:sample@barry.edu).

#### ACTIVITY REPORTED

Employee Name	Principal Investigator / Supervisor Name	Cost Center / Grant Name	Cost Center / Grant ID No.	Award No.	Pay Period	Level of Effort (%)
Employee X	Supervisor Y	Grant A	GR19-9248	AWD-000128	04/01/19 - 06/30/19	94%
Employee X	Supervisor Z	Grant B	GR19-BOPG	AWD-000126	04/01/19 - 06/30/19	6%
<b>Total Effort</b>						<b>100%</b>

#### CONFIRMATION

I certify that I have firsthand knowledge that the grant salary paid represents a reasonable approximation of effort expended on direct grant activities.

\_\_\_\_\_  
EMPLOYEE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PI SIGNATURE

\_\_\_\_\_  
DATE

Email confirmation to [sample@barry.edu](mailto:sample@barry.edu)

Prepared Date: 10/10/19