

Guidelines for Completing Personnel Activity Report (PAR) Forms

These guidelines are a companion to RO policy 16-003 “Effort Reporting”, and provide additional detail on responsibilities and processes. Definitions are re-stated from the policy for ease of use. Generally, fulfillment of an effort commitment for a sponsored project is measured on an entire budget period, which is typically one year. During the course of that budget period, variations may occur between the various PAR form reporting periods. Therefore, the individual is obligated to charge salary or perform effort as outlined in the proposal of that same budget period. PAR forms can be annotated to explain if effort will be spread out over the entire budget period, or if it will occur within certain months.

Definitions

- **Certification** – The assertion by the person who signs the PAR form that the salaries charged to sponsored awards as direct charges or cost sharing reasonably reflect the effort expended and work performed during the reporting period.
- **Committed Effort** – Amount or percentage of time an individual has communicated to the sponsor that they will work on a specific sponsored project over a specified period of time. Commitments are made in the project proposal to the sponsor and sponsor approval may be required to change the level of committed effort.
- **Cost Sharing** – Any project costs that are not reimbursed by the sponsor. Cost sharing of effort is the personnel time and related fringe benefits that were committed and provided in support of the project but are paid for by other funding sources.
- **Effort Reporting** – The mechanism used to verify an employee’s allocation of time in order to provide documentation and assurance to federal and other external sponsors that salaries charged or cost-shared to sponsored awards are reasonable in relation to the work performed.
- **Institutional Base Salary (IBS)** – The annual compensation paid by OSU for an individual’s appointment, whether that individual’s time is spent on research, instruction, administration, or other activities. The IBS does not include extra service pay, consulting, one-time payments or incentive pay. Additionally, IBS does not include payments from other

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organizations or income that individuals are permitted to earn outside of their OSU responsibilities, such as consulting. IBS must be used as the base salary on all proposals.

- **Labor Distribution (LD)** – An allocation of payroll costs to or from a sponsored award. Labor Distributions may be for future distributions or after-the-fact cost transfers taking place after the expense was initially charged to another sponsored award or non-sponsored project index.
- **Key Personnel** – Principal Investigators, Project Directors, Co-Investigators, and other individuals who contribute to the scientific development or execution of a project in a substantive, measurable way, whether or not they request salaries or compensation. **NOTE:** The definition of Key Personnel can be agency and award specific.
- **PAR Form** – Personnel Activity Report form which summarizes an individual’s total effort for the reporting period. OSU issues PAR forms quarterly for certification by an individual having first-hand knowledge of the employee’s efforts. The certifier is typically the principal investigator for the grant or contract on which the employee is working or the employee’s direct supervisor.
- **PAR Coordinator** – Departmental or Business Center individual responsible for timely processing of PAR forms. The PAR Coordinator receives PAR forms from OSRAA and ensures that the forms are distributed to the appropriate staff for certification. The PAR Coordinator also assists with changes when the PAR form does not accurately represent an employee’s effort and for filing of the final PAR forms, once signed.
- **Reporting Period /Effort Certification Period** – The quarter during which an employee performs effort. The period of work performed for quarterly effort certifications are the fiscal quarters, July-September (Q1), October-December (Q2), January-March (Q3), and April-June (Q4). The work performed includes payroll that is posted outside the fiscal quarter but relates to time and effort expended during the quarter.

Responsibilities

Office for Sponsored Research and Award Administration

- Generates the PAR forms for each quarter using the APPWORX program. The quarters are defined on a calendar year basis, starting with January 1 of each year.
- Distributes PAR forms and logs via e-mail to the designated PAR coordinator(s) for each Business Center
 - PAR forms are not generated for student employees paid on Account Code 105xx (ECLS “XA”) or temporary employees paid on Account Code 104xx (ECLS “TS”). Time sheets for these student employees or temporary employees are electronically approved by their supervisors and retained in EmpCenter for possible audit review if these employees were paid on a sponsored award.
 - For graduate students paid on account code 105XX with a Suffix 55, a manual PAR Form must be completed. A blank PAR Form can be found at:

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<http://research.oregonstate.edu/osraa/forms-and-rates> PAR forms are not generated for employees paid entirely from gift or venture funds.

- Obtains prior approval from sponsor for significant changes in effort of key personnel
- Maintains OSU Effort Reporting Policy
- Oversees compliance of OSU Effort Reporting Policy
- Randomly sample PAR forms each quarterly reporting period to ensure that every college, department and center/institute is represented in the sample.

Business Center/PAR Coordinator

- Distributes PAR forms to appropriate personnel
- Ensures PAR forms are signed and returned in a timely manner
- Prepares labor distributions and corrected PAR forms when applicable. Proper authorization and justification for the redistribution must accompany the labor redistribution
- Scans certified PAR forms into Nolij within one week of receipt from PI or other individual receiving a PAR form.
- Scan all certified PAR forms no later than 60 days after OSRAA distribution of forms
- Creates Nolij PAR record folder for employee if needed
- Completes manual PAR forms for graduate students paid on account code 105xx with suffix 55 and in other circumstances deemed necessary.
- Runs APPWORX Job FRR0260 to monitor outstanding PAR forms

Principal Investigator (PI)/Faculty

- Certifies their own effort and returns the signed within 60 days of receipt from PAR Coordinator
- Understand their own effort commitment, as well as their project personnel levels of effort committed, charged and reported on all applicable awards
- Certifies effort for other personnel that have performed effort on their projects, such as professional staff, postdoctoral associates/scholars, graduate students, and lab technicians (as well)
- Notifies the Business Center, in writing, if a redistribution of pay is needed for him/herself and/or other project personnel. The notification must include adequate justification for the labor distribution. (A labor distribution for a change in PI salary must be authorized by PI's supervisor or supervisor's delegate).
- Recertifies corrected PAR forms

Other Project Personnel - (Professional and Classified Staff)

- Certifies their own effort unless certified by PI or supervisor
- Notifies the PI and the Business Center in writing if a redistribution of pay is needed for him/herself. The notification must include proper authorization and adequate justification for the labor distribution.
- Recertifies corrected PAR form

Procedures

OSRAA sends the PAR forms and logs via e-mail to the designated PAR Coordinator for each Business

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Center. The e-mail includes detailed instructions on processing the PAR forms as well as the date that the forms need to be completed and scanned into Nolij.

The PAR Coordinator or other personnel at the Business Center perform the following:

- Distributes PAR forms to appropriate personnel
- Makes necessary corrections as directed by the PI (i.e., when effort changes in excess of +/- 5% for an index). The following must be provided as part of the correction process:
 - A Labor Distribution Form – Sponsored Awards Only with a full explanation and proper authorization (A labor distribution form for a change in PI salary must be authorized by PI's supervisor or supervisor's delegate).
 - A revised PAR form if pay was redistributed subsequent to running the forms. Corrections must be made on the PAR form by crossing out the incorrect information and writing in the correct information. The PAR form must then be recertified, dated and filed in Nolij. The Labor Distribution Form – Sponsored Awards Only must be attached to the corrected PAR form.
- Scans PAR form, Labor Distribution Form and all supporting documentation into Nolij

If the employee has left OSU, the PAR form must be signed using suitable means of verification that the work was performed. If the form is not signed, the salary cannot be charged to the sponsored award.

If the employee has moved to another home organization or department, the PAR form should be returned to OSRAA with a note of explanation and the new home org/department, if that information is known. OSRAA will then forward to the correct PAR coordinator at the new Home Organization.

Completed PAR forms scanned into Nolij must be verified by the Business Center for completeness, legibility, accuracy and correct file name before the original is destroyed.

All faculty must certify their own effort. Other project personnel, such as professional staff, postdoctoral associates/scholars, or lab technicians, may certify their own effort or the PI or other responsible official(s) may certify their effort using suitable means of verification that the work was performed.

For all individuals who serve as PIs:

- The effort statement must reasonably reflect the effort on a sponsored award and other activities for which the PI is compensated per their Institutional Base Salary. Examples of other activities are instruction, outreach and administrative duties.
- Before PIs or key personnel reduce their effort 25% or more, OSRAA must be notified.
- PAR forms are distributed each quarter and are to be certified and filed in Nolij no later than 60 days after the forms were generated. (If an audit is in progress and PAR Forms are requested, they will need to be certified and scanned into Nolij promptly regardless of the 60 day deadline)
- The following actions will be taken if PAR forms are not certified and filed in Nolij on a timely basis:
 - **Reminder** – 30 days after the initial distribution, an email will be sent to the PAR Coordinators as a reminder of the due date.
 - **1st Delinquent Notice** – At 60 days after the initial distribution, effort reports become delinquent. On day 62, a notice of any PAR forms not filed by this date will be sent will be sent to the PAR Coordinator, Business Center Manager, and

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PI.

- **2nd Delinquent Notice** – At day 70, a delinquent notice will be sent from the Assistant Vice President for Sponsored Research and Award Administration to the PI only, with an explanation that salary charges will have to be removed if the effort cannot be certified.
- **3rd Delinquent Notice** – If PAR forms are not filed within two weeks of the 2nd delinquent notice, the PI and unit head will be informed of non-compliance with OSU's policy, and then be treated as an unallowable cost that must be removed from the project the following month.