

UNIVERSITY OF UTAH RULES FOR THE PERSONAL ACTIVITY REPORT SYSTEM (PAR)

Effort Reporting

- I. WHAT IS A-21?
- II. EFFORT AND WHAT IS REQUIRED OF THE UNIVERSITY
- III. MINIMUM AND MAXIMUM EFFORT FOR SPONSORED PROJECTS
- IV. HOW THE PAR INFORMATION IS USED
- V. PAR FORM AND INSTRUCTIONS
 - A. INCLUDED AND EXCLUDED INDIVIDUALS
 - B. OVERVIEW OF PROCEDURES
 - C. COMPLETING THE REPORT
 - D. INFORMATION AND INSTRUCTIONS FOR COMPLETING QUARTERLY PAR
 - E. DEFINITIONS
 - F. CERTIFICATION SELECTION
 - G. FORM

Terms and Examples

Roles and Responsibilities

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Effort Reporting

I. WHAT IS A-21?

Federal Office of Management and Budget (OMB) Circular A-21 "Cost Principles for Educational Institutions" establishes principles for determining costs applicable to grants and contracts with educational institutions. The circular also prescribes required documentation of costs, both direct and indirect (facilities and administration) (F&A), which constitute allowable charges against federal grants and contracts. The federal government does not reimburse the University for undocumented expenses, even though they were actually incurred on federal projects.

II. EFFORT AND WHAT IS REQUIRED OF THE UNIVERSITY

Circular A-21 contains rules and procedures for the substantiation and documentation of direct and indirect (F&A) payroll costs charged to federal grants and contracts. To comply with the requirements, the University has established a Personal Activity Report (PAR) system which consists of after-the-fact effort reports for all exempt employees who expend effort on sponsored projects for which reimbursement is claimed from the grantor and, in addition, exempt employees paid from state appropriations in a department associated with grants and contracts. Each calendar quarter the PAR must be completed to show:

1. 100 percent of the effort expended in fulfilling the obligations of the employee's University appointment and,
2. The percentage distribution of payroll charges to each sponsored agreement.

A report form listing the major direct cost categories:

Organized Sponsored Agreements

Other Institutional Activities and Appropriated Accounts, which include but are not limited to: Departmental and University Administration, Instruction, Departmental Research, etc.

A report is prepared for each individual required to certify. The report also lists the employee's total payroll distribution in dollars and percentages. Excluded are Clinical Incentive Pay, Bonus, Additional Compensation, Compensation for Extended Day Classes, etc., which are not part of the University of Utah Annualized Base Amount (ABA). Effort does not include consulting, fellowships and scholarships, etc. The employee is asked to review the percentage payroll distribution to sponsored projects, make any necessary adjustments and then certify the report. The effort reporting system provides the principal means for certifying that the salaries and wages are consistent with

the portion of effort committed to the grants and contracts. If the percentage of distribution is changed then appropriate earnings plus related benefits, taxes and indirect (F&A) costs will be adjusted. The PAR must be signed by the employee or, in his/her absence, a responsible official with suitable means of verification of the work performed.

Total reported effort, which is the time required to complete all ABA University duties, must be reported in terms of 100%, regardless of the number of hours spent in any given period. Effort cannot be donated. In other words, if a faculty member in one week spends 45 hours on academic activities and 15 hours on research activities, the 60 hours would represent 100% of the effort for that period. The 45 hours would represent 45/60, or 75% of the overall effort, while the 15 hours would represent 15/60, or 25% of the overall effort. Over a PAR quarter, the dollar amounts paid are shown in terms of 100% of all effort. Adjustments should be made on the PAR for any variances of actual effort expended compared to the percentages reported. Dollars will then follow the certified percentages.

III. MINIMUM AND MAXIMUM EFFORT FOR SPONSORED PROJECTS

The University of Utah is committed to providing a minimum amount of effort by the Principal Investigator (PI) and/or key personnel on awards accepted--commonly an effort of not less than 5% except clinical testing. Committed faculty effort is not required if the award is under \$100,000 in direct costs or the award is a program for equipment and instrumentation, doctoral dissertations, student augmentation, training grants, etc.

Most faculty members have responsibilities beyond commitments to sponsored awards. If there is effort for other responsibilities beyond minimal activities (occasional meetings, development, committees, etc.), it should be recorded in the effort reporting system.

The proposal commits the level of effort the key personnel and PI will devote to the project.

IV. HOW THE PAR INFORMATION IS USED

The information obtained from the PAR is used to substantiate and document effort under contracts and grants. Failure to substantiate charges and confirm actual effort after the fact and/or to explain discrepancies may result in disallowances. Federal regulations allow criminal charges to be brought against the individual who knowingly certifies falsified effort. (False Claims Act)

OMB Circular A-21-- J10b(1)(c) states: "In the use of any methods for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate."

If a PI does not have the appropriate certifications for her/his awards, the University of Utah may not submit future proposals on their behalf.

V. PAR FORM AND INSTRUCTIONS

The PAR form and instructions, which are to be used to accomplish this federal effort reporting requirement, are included as a part of these guidelines.

A. INCLUDED AND EXCLUDED INDIVIDUALS

PAR forms are generated for:

1. All exempt personnel who perform effort on sponsored agreements (fund 5000), and
2. All faculty and exempt employees of academic departments with substantial (equal to or greater than 5% of the departments total salaries charged to grants and contracts) awards who perform effort on funds 1001 and 6100.

All individuals who do not meet the qualifications as specified in (1) and (2) above are excluded. Frequency of reporting for included individuals (all faculty, graduate assistants, and employees designated as professional and administrative) who are classified as exempt under the Fair Labor Standards Act will complete a PAR for each calendar quarter.

B. OVERVIEW OF PROCEDURES

Campus procedures for operation of the PAR system include the following steps:

1. At the end of each reporting period, a PAR form is generated for each employee required to report.
2. The PARs are transmitted to the appropriate department and completed in accordance with the instructions.
3. The completed PARs should be reviewed by a knowledgeable person within the department to ensure that there are no misunderstandings or gross inaccuracies. Obvious errors or discrepancies between the effort and payroll distributions should be corrected on the PAR form. The changes made to the PAR will affect the dollars charged to the chartfields. The PAR should be signed by the employee or the responsible official with a suitable means of verification of all the work performed by the employee.
4. After review and within 30 working days, the completed PARs are sent to Management Accounting & Analysis, 201 S. Presidents Circle (Park Building), Room 406.
5. The University reallocates the changes of effort plus benefits, taxes, and indirect (F&A) costs associated with adjusted effort.

6. Periodic internal reviews are made by accounting personnel to assure that the effort reporting system is operating properly. The scope and results of these reviews are summarized in a written report and sent to the appropriate University officials for necessary corrective actions.

C. COMPLETING THE REPORT

The PAR requires a certifying signature. Use of a pencil and/or a signature stamp is not allowed. Each item in the report is discussed below. If assistance or additional information is needed, contact Management Accounting & Analysis at (801) 581-3743.

D. INFORMATION AND INSTRUCTIONS FOR COMPLETING QUARTERLY PAR

Mandatory training developed by Management Accounting and Analysis is required for all individuals that receive or review PARs.

For purposes of complying with OMB Circular A-21, the PAR should be completed by all exempt employees as previously described.

1. Period ended refers to the last pay period in the calendar year quarter. In the fiscal year, the quarters end as follows:
 - o September 30
 - o December 31
 - o March 31
 - o June 30
2. The information on this report is for all certifiable activity from the payroll system for that quarter.
3. Employee name, employee ID number, department name, department address, department number, and sequence number are pre-printed by computer. The sequence number refers to the order in which the reports were issued to the departments. This is later used by Management Accounting & Analysis to identify any missing reports.
4. Chartfield Distribution: all of the information contained in this section is pre-printed by the computer except for the last column - "Show corrected percent (if it differs)." The employee will complete this column only if the actual effort differs from the pre-printed "Dollars" and "Percent of Total."

E. DEFINITIONS

- Chartfield / Account: The string of identifying fields from which the employee is paid.
- Job Code: Employee classification set-up by Human Resources.
- Record Number: Identifies Personal Action Notification (PAN) Record Number generating pay and distribution.
- Begin / End Date: The project begin and end date from which the employee is paid.

- Chartfield Name: The identifying name established in accounting office.
- Dollars: Amount of pay received during a particular quarter.
 - *Example: For the quarter July 1 through September 30, this amount corresponds to the amount shown on the employee's check stub except for employees who receive their academic salary on an annual basis (nine-over twelve payments). For faculty members, the amount listed is always the percent of academic salary earned based upon the academic year.*
- Percent of Total: The amount of dollars paid from this chartfield as a percentage of the total dollars paid for the quarter.
- Show Corrected Percent (if it differs): To be completed by employee if actual percentage of efforts differs from the budgeted amount paid to the employee, as shown in the "Percent of Total" column.
 - *Example: If the percent of total is 30 percent on a particular account and the employee believes that it should be 40 percent, enter 40 percent in the last column. "Show corrected percent (if differs)." Percent of effort in this column must add up to 100 percent of an individual's effort.*
- Organized Sponsored Agreements: Projects in fund 5000 (50000000-59999999). The project numbers refer to University restricted accounts which are generally funded from federal, state, and private sources. The primary purpose of these accounts is for research, training activities and public service.
- Other Institutional Activities and Appropriated Accounts: All chartfields other than those included under organized sponsored agreements. Appropriated chartfields are from funds 1001 and 6100. This includes effort spent on instruction, departmental administration, general administration, voluntary uncommitted cost sharing, recharge centers, etc.

F. CERTIFICATION SELECTION

The PAR form is signed by the employee or a responsible official with a suitable means of verification of the work performed by the employee. It is highly recommended that the employee sign his/her own PAR report, thus alleviating any future audit problems. A responsible official may be a department chairperson, account executive, or supervisor depending on the circumstances involved. Federal auditors will probably interview responsible officials to determine whether or not they have "direct knowledge of the work." (OMB A-21) Accordingly, responsible officials are likely to be held responsible for any disallowances which may occur if a suitable means of verification cannot be demonstrated.

G. FORM

<p>00012345</p> <p>JONES, SAM 00358 Govt Acctg & Supp Svs 406 PARK BLDG 201 S. PRESIDENTS CIRCLE RM 406</p>	<p>UNIVERSITY OF UTAH QUARTERLY PERSONAL ACTIVITY REPORT PERIOD 07/01/XXXX - 09/30/XXXX</p>	<p>SEQ NO. 5982</p>				
<p>ACCOUNT DISTRIBUTION Payments, including adjustments for the quarter ended with the date shown above, were distributed to the following accounts:</p>						
Chartfield	Job Code	Begin - End RDC Dates	Name	Dollars	% of Total	Corrected Percent
Organized Sponsored Agreements:						
01-00358-51000000-50800-1	2212	1 10/01/XXXX - 09/29/XXXX	Grant A	\$2,800.00	10	0 50
01-00358-59001230-50800-1	2212	2 07/01/XXXX - 06/30/XXXX	Grant B	\$6,500.00	10	
Appropriated Accounts:						
01-00358-00001234-50800-1	2212	0	VP's office	\$3,500.00	25	25
01-00358-00001112-50800-1	2212	0	Academic Department	\$985.00	10	
				\$13,785.00	100	
<p>CERTIFICATION BY EMPLOYEE: I certify that to the best of my knowledge, the above distribution of effort represents a reasonable allocation of all work performed by me for the University during the stated period.</p>			<p>CERTIFICATION BY RESPONSIBLE OFFICIAL: I certify that I have firsthand knowledge of all the work performed by this employee and that the distribution of effort represents a reasonable allocation of work performed by the employee during the stated period.</p>			
<p><i>Sam Jones</i> _____ Signature</p>			<p>OR</p>			
<p>10/31/XXXX _____ Date</p>			<p>_____ Signature</p> <p>_____ Date</p>			

Terms and Examples

Terms

Annualized Base Amount (ABA)

The ABA is the maximum amount the employee would receive for the designated position if he/she were to work full-time (1.0 FTE) for the full year (12 months). Each employee can have only one ABA on the database at a time. Not included in the ABA is Clinical Incentive Pay, Bonus, Additional Compensation, Compensation for Extended Day Classes, etc. which is not part of their normal salary. ABA does not include consulting, fellowships and scholarships, etc.

Awarded/Committed Effort

Awarded/committed effort is the amount of effort (in %) promised by the institution in the proposal or the amended effort (in %) included in the award documentation. If the commitment to an award increases an investigator's committed effort to greater than 100%, the investigator must revise the level of effort requested through communication with the sponsors, reduce effort on other activities, or refuse the award.

Capped Salaries

Occasionally an agency restricts the amount of direct salary that an individual may receive from an award. For certain agencies such as:

- National Institutes of Health
- Agency for Healthcare Research and Quality
- Substance Abuse and Mental Health Services Administration

The University uses a supplemental account (50400) to record the amount over the cap. The supplement and award are tied with the employee record number in the payroll system. Another method for capturing this additional salary over the cap (K awards) may be with a matching project.

Cost Sharing/Matching

A commitment of University resources or funding that supplements externally sponsored projects. Cost sharing occurs when effort exceeds the payroll charged to a particular project. When effort exceeds the amount reimbursed by the award, the difference must be cost shared. These costs are not reimbursed by the sponsor and, therefore, must be supported by University funds.

There are three types of cost sharing:

1. ***Committed Cost Sharing*** (Mandatory and Voluntary Committed) – Any cost sharing that is documented in the proposed budget and agreed to in the Notice

of Grant Award is classified as committed cost sharing. This cost sharing needs to be supported by PARs.

2. ***Voluntary Uncommitted Cost Sharing*** – Uncommitted cost sharing represents additional effort expended on the project that was not required by the sponsor. This type of cost sharing occurs when effort exceeds pay (over and above committed cost sharing amounts) and there are no additional funds available from the sponsor. “Furthermore, such faculty effort is excluded from the effort reporting requirement in section J.8.” (OMB Memorandum, January 5, 2001)
3. ***Cost Sharing Related to Salary Limitation*** – Cost sharing related to a salary limitation that restricts the amount of direct salary an employee who is working under a sponsored grant or agreement can be paid by the granting agency. When a sponsor establishes salary limitations, the portion of a University employee’s salary that is greater than the salary limitation or “salary cap” is cost sharing and is charged to the appropriate non-sponsored account. For example, the NIH Grants Policy Statement establishes and publishes a salary threshold each year that restricts the amount of direct salary an employee who is working under an NIH grant or cooperative agreement can be reimbursed from the granting agency.

Effort

Effort is the proportion of time spent on any activity and expressed as a percentage of the total professional effort for which an individual is employed by the University of Utah. Effort is defined as regular earnings including, holiday, vacation, sick, funeral, jury duty, university closure days, etc. Not included in the effort reporting system is clinical incentive pay, additional compensation, consulting, extended day classes, bonuses, etc.

Effort reporting is a means of verifying that:

- Effort supported (paid) by the project has been performed as promised, and
- Effort expended in support of a project but not paid by the project has been performed as promised (Mandatory Cost Sharing).

Full Time Equivalent (FTE) Appointment

Faculty FTE represents percent measures of teaching, research, public service and doing University of Utah business, which excludes clinical incentive pay, additional compensation, extended day classes, bonuses, consulting, etc. These percentages are summed for the FTE. Typical appointment periods are 9, 10, 11 or 12 months.

Proposed Effort

Proposed effort is the amount of effort (in %) proposed in any sponsored project application budget, regardless of whether salary support is requested.

Prospective Changes for Payroll

If changes have been made on the PAR, then a review by the department should take place to determine if prospective changes need to be made via ePAF unless the individual receives academic (9/12—advanced/deferred) pay then the change should be made on the PAR.

Range of Accuracy

The University does not make any reallocations for less 1 percent of effort change. Precision to less than 1 percent over the quarter is difficult to support.

According to OMB Circular A-21 J10b(1)(c)

(c) In the use of any methods for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.

Significant Change

A significant change is whenever more than 1 percent is moved because the effort reporting system includes clinical trials, etc. as well as sponsored awards.

Sponsored Effort

Effort for work conducted on sponsored projects, regardless of whether or not the sponsored project is paying for the work.

Suitable Means of Verification

The responsible person certifying another employee's effort is required to document knowledge of the individual's effort. Examples would be: e-mails, log books, calendars, etc. This documentation should be maintained in the department and is subject to audit.

Other Institutional Effort and State Appropriated Effort

- **Other Institutional Effort and State Appropriated Effort** -- All chartfields other than those included under organized sponsored agreements. Appropriated Chartfields are from fund 1001 and 6100. These include effort spent on instruction, departmental administration, general administration, voluntary cost sharing, and recharge centers.

There are three types of Other Institutional Effort and State Appropriated Effort

1. Departmental and University Administration – Effort for administrative and support services that benefit departmental activities. Departmental administration activities are compensated by University funds (non-sponsored accounts) and are not charged directly to specific sponsored agreements. The costs include the salaries and expenses of chairpersons and other faculty and staff engaged in activities that jointly benefit sponsored projects and departmental activities. Examples include: administering academic and staff personnel policies, planning programs, preparation of bids and proposals (including the typing of proposals, correspondence, telephone calls, etc.)

2. Instruction/University Supported Academic Effort – Instruction is effort related to the teaching and training activities of an institution. Instruction includes all teaching and training activities where the employee is the instructor, whether they are offered for credits toward a degree or certificate or on a non-credit basis and whether they are offered through regular academic departments or through separate divisions such as a summer school division or an extension division. Curriculum development should be considered departmental and university administration, and should not be included in the instruction/university supported academic activity effort category. University Supported Academic Activity is effort for research, development and scholarly activities that are not sponsored research. As a general rule, university supported academic activity is conducted by an individual that is not associated with any particular sponsored research project, does not have specified objectives and/or deliverables, is not separately and specifically budgeted, or does not require separate accounting and reporting. It is supported by departmental funds and the University has discretion on how the funding can be utilized.

3. Other Effort – University supported effort expended on campus activities that cannot be properly reported under any other category. Examples are: the public affairs office, the development office, service accounts, alumni relations, intercollegiate athletics, chapels, public museums, theaters, and concerts.

Examples

Allocation

- Dr. One estimated effort would be ...
 - 20 hours per week on Grant A.
 - 30 hours per week on Grant B.
 - 10 hours per week average on committees and other university commitments.
 - Payroll is set up for him to receive 40% of his salary from Grant A and 60% from Grant B.
- Can Dr. One be 100% funded?
 - Even though his payroll was set up for him to receive 100% of his salary from sponsors, he is not spending 100% of his time on these projects.
 - He needs to certify the time that he works on non-sponsored activities.
 - Dr. One and his administrator should try to identify situations like this during the quarterly review so that payroll can be distributed correctly.
- Calculate Dr. One's effort % based on actual hours worked...

Activity	Actual Hours	Effort Calculation	Effort %
Grant A	20	20/60	33%
<u>Grant B</u>	<u>30</u>	<u>30/60</u>	<u>50%</u>
Total Sponsored Activity	50	50/60	83%
University Activity	<u>10</u>	10/60	<u>17%</u>
Total	60		100%

Salary Caps

- Dr. Two
 - ABA Salary 286,950
 - NIH CAP 191,300

Employee Record 1

- CAP 2/3 of ABA
- 1st NIH CAP Award
 - 50% time Personal Action Notification (PAN) Empl Record 1
 - FTE .5 Compensation = 143,475
 - Distribution
 - NIH Award .66667
 - Cap Account = 50400 .33333

Employee Record 2

- 2nd NIH CAP Award
 - 20% time PAN Empl Record 2
 - FTE .20 Compensation = 57,390
 - Distribution
 - NIH Award .66667
 - CAP Account = 50400 .33333

Employee Record 0

- 30 % Remaining Salary Pan Empl Record 0
- FTE .3 Compensation = 86,085
- Various Projects (non-capped) and Activities

The amounts above the cap are tied to award amount by Empl Record, both distributions must be moved together to keep the supplement correct.

Voluntary Uncommitted Cost Sharing (VUCS)

Professor Three
January-March PAR

- averaged 24 hours per week on teaching
- averaged 4 hours per week on departmental/university administration
- averaged 11 hours per week on Grant A
- averaged 11 hours per week on Grant B

During quarter (Jan – Mar) and, payroll is set up for him to receive 100% of his salary from the state.

Activity	Actual hours	Effort %	Effort PAR
Teaching, administration, and Voluntary Uncommitted Cost Sharing	28	56%	100%
Grant A	11	22% VUCS	0%
Grant B	11	22% VUCS	0%
Total	50	100%	100%

The difference between the effort by dollars paid and that according to hours is the University's uncommitted cost sharing (voluntary contribution) to the externally sponsored projects. The voluntary uncommitted cost sharing is not part of the proposal or the budget.

April-June PAR

- averaged 16 hours per week on teaching
- averaged 17 hours per week on Grant A
- averaged 17 hours per week on Grant B

During quarter (April – June) and, payroll is set up for him to receive 50% from the state and 25% each from Grants A and B.

Activity	Actual hours	Effort %	Effort PAR
Teaching, administration, and Voluntary Uncommitted	16	32%	50%

Cost Sharing

Grant A	17	34% (9% VUCS)	25%
Grant B	17	34% (9% VUCs)	25%
Total	50	100%	100%

The difference between the effort by dollars paid and that according to hours is the University's uncommitted cost sharing (voluntary contribution) to the externally sponsored projects. The voluntary uncommitted cost sharing is not part of the proposal or the budget.

ABA (Annualized Base Amount)

Dr. Four has just been hired as a new Assistant Professor, with a 9-month academic appointment that will pay him \$100,000.

Dr. Four's potential pay for the entire year or Annualized Base Amount (ABA) is calculated as follows:

State-funded salary for departmental teaching and service: \$100,000 @ 1.00 FTE
(For 9-months)

Total potential annual pay (ABA) is calculated to be \$133,333 @ 1.00 FTE
(\$100K ÷ 9 x 12):

Partial Appointments and Raises

Professor Five has an ABA of \$100,000 per year. By the terms of employment, she is 0.75 FTE State funding and 0.25 from one or more grants. If the grants are not funded, either her salary drops to the 0.75 level or the chair finds bridging money to bring her back to the 1.0 FTE salary.

Once a year job duties are evaluated and adjusted along with base salary. Currently Professor Five has an ABA of \$100,000. Of that, \$75 K is State and \$25 K comes from a grant. Her duties are evaluated and adjusted to a new ABA of \$125,000. She obtains another grant that can pay her \$25K. Her State FTE now becomes 0.60 and the contributions of each of her grants is now 0.2 each. Loss of a grant causes her 1.0 FTE to be reduced 0.6 FTE State funding, and 0.2 FTE grant funding.

VA Example

- She has a 4/8 appointment with the VA
- She also has a University appointment – 0.67 FTE
- Her total approved salary is as follows:
 - University - \$100,000
 - University ABA - \$150,000 (100,000/.67)
 - VA Appointment - \$80,000

- She receives two paychecks, one from the University and the other from the Veteran's Administration
- She is applying for an NIH grant. She estimates the grant will require 50 percent of her University time.

Effort committed in proposal - 50%

Salary requested on proposal - \$50,000 (50% of University Salary)

Effort reflected on PAR - $\$50,000/\$100,000 = 50\%$

Roles and Responsibilities

Human Resources--Payroll Office

The payroll office works with the department's payroll administrator and Human Resources to ensure that all payroll forms are completed accurately. Payroll maintains the payroll distribution file, which provides the payroll amounts used in the PAR effort reports.

Management Accounting & Analysis

The Office of Management Accounting & Analysis (MAA) distributes effort certification forms through Campus Mail; monitors the University of Utah's compliance with effort reporting requirements; develops and monitors all policies, procedures and training materials for effort reporting; delivers effort reporting training sessions; and works with external auditors as they monitor the University's compliance with effort reporting regulations. Mandatory training developed by MAA is required for all individuals that receive or review PARs. When the certifications are returned any reallocations are reviewed by Grants and Contract Accounting and processed by Payroll.

One month after the due date MAA sends to the department head a list of outstanding PARs. Each quarter MAA sends the department head, the dean/director and associated vice presidents offices an outstanding list of PARs. After 6 months MAA notifies the Office of Sponsored Projects not to submit new proposals for the PI with outstanding PARs.

Faculty

Faculty members are responsible for certifying their own effort using PARs. Faculty members are also responsible for monitoring their effort commitments. If the receipt of an award increases an investigator's committed effort to greater than 100%, the investigator must revise the level of effort requested through communication with the sponsors, reduce effort on other activities, or refuse the award. Faculty members are also responsible for timely certification of their effort reports. If the individual or employees' PARs for the project are not returned in a timely manner the Office of Sponsored Projects may not submit future proposals.

Principal Investigator (PI): The faculty member who directs a program/project. The PI is the individual with primary responsibility for the proper conduct and management of a project.

Employee/Certifier

The employee has the responsibility to review and certify his or her effort over a particular time period within the deadlines set forth by Management Accounting and Analysis. Supervisors can certify on behalf of their employees. The employee/certifier completes the effort form after reporting actual effort for the given period. In order to certify effort for someone else, the certifier must have a suitable means of verification.

By certifying the effort form, the employee or certifier is confirming that the effort statement reasonably estimates the actual effort for that particular reporting period.

Department Heads/Business Officers/Departmental Administrators

Department heads are responsible, according to the University of Utah Regulations Policy 3-020, to ensure the compliance of their department processing and completing of the effort reports. This includes but is not limited to appropriate signatures, accuracy of effort and timely return. Department heads may delegate their duties but are still responsible.

Administrative staff at the departmental/center/project level who provide administrative support for one or more sponsored projects. At the project level, this may be the Principal Investigator. The business officer or departmental administrator assists in ensuring all effort forms are completed in a timely manner.

Research Integrity and Compliance

The Office of Research Integrity and Compliance conducts independent internal evaluations of the effort reporting system for PARs to ensure its effectiveness and compliance with requirements.