

## **Policy Revision Checklist for Policy #**

**1. Start** Group preparing the revision

**2. To** Legal Affairs and Strategic Planning  
Request the Word version of a policy.

**3. To** Initiating Authority of the Policy  
Provost  
Vice President for Student Affairs  
Director of Affirmative Action  
Vice President for Finance and Administration  
Executive Director for University Advancement  
Inform the Initiating Authority of the request to revise the policy.

**4. To** Group preparing the revision  
Revise the policy following policy 0:001 for format.

### **5. If the policy is academic, then**

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**To** Faculty Senate Executive Committee  
Review the policy.

**To** Faculty Senate  
Vote on the policy.

**To** Deans' Council  
Vote on the policy.

**To** Academic Council  
Vote on the policy.

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**6. To** Legal Affairs and Strategic Planning  
Prepare the policy for the next Policy Committee meeting.

**7. To** University Policy Committee  
**First Reading**  
Review the policy.  
**Second reading**  
Review an academic policy for information.  
Vote on implementation, revision, or revocation of a non-academic policy.

**8. To** Legal Affairs and Strategic Planning  
If the policy is approved, prepare the policy for the President to approve and sign.

**9. To** President  
Approve and sign the policy.  
Reject the revision.  
Return the policy to Step 4 (or to Faculty Senate Executive Committee) for final revision.

**10. To** Legal Affairs and Strategic Planning  
Post the policy to the web, send an electronic copy to the library, post it in The Gov, and keep the original on file along with any back-up material.

AUSTIN PEAY STATE UNIVERSITY  
POLICIES AND PROCEDURES MANUAL

Policy Number: 7:008	Supersedes Policy Number: n/a
Date: March 19, 2008	
Subject: Time and Effort Reporting	Mandatory Review Date: March 19, 2013
Initiating Authority: Director, Office of Grants and Sponsored Research	TBR Policy/Guideline Reference:
Approved:	President: signature on file

**Overview of Time and Effort Reporting**

The Office of Grants and Sponsored Research is responsible for distributing, collecting, reviewing, and maintaining the official file of time and effort reports known as Personnel Activity Reports (PAR) in compliance with the Office of Management and Budget Circular A-21. The reports confirm, on a best-judgment basis, the percentage distribution of effort for the period reported and serve to substantiate salary and wage charges to federal grants and contracts.

**Purpose**

This policy provides a general guidance for the time and effort reporting of personnel directly paid from federally sponsored grants and contracts which is a process mandated by the federal government to verify that direct labor charges to federally sponsored agreements are reasonable and reflect actual work performed.

**Definition**

Time and effort reporting of extramural funds: the reporting and certification of a Personnel Activity Report (PAR) which is designed to substantiate effort directly charged to federally sponsored projects as required by the Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions.

**Policy**

- All personnel paid directly in whole or in part from federal grants and contracts (including federal flow-through subcontracts that the campus receives as second-tier contractor of the federal agency) are required to review, correct, and certify PAR forms on a regular basis.
- A PAR form is required quarterly (fall, winter, spring, and summer) for all federally supported employees (faculty, staff, students).
- For faculty and academic employees, a PAR form must be signed by either the employee or other responsible academic official (i.e., department chair, dean, etc.) who has direct knowledge of the work performed. Non-academic employees are not authorized to certify PAR forms for faculty or academic employees.

- For non-academic employees, a PAR form must be certified by either the employee or other responsible administrative official (i.e., department manager, principal investigator, or supervisor).
- If the certified PAR form indicates changes of percent of effort which result in a significant reduction (significant changes are defined as changes that are more than 5% of an individual's total activities for which [s]he is compensated) of effort in the sponsored projects, a payroll cost transfer is required to accompany the PAR form to decrease the payroll expenditures charged to the affected project. If the change results in an increase of percent of effort devoted to the project, no further action is needed as it is acceptable to reflect "donated" time and effort to such projects without incurring salary expenditures.

**PERSONNEL ACTIVITY REPORT**  
(quarter)

**Comment [ss1]:** We don't use this anymore for grants. See next page for updated version.

Employee Name \_\_\_\_\_ Banner ID \_\_\_\_\_

Federal Funding Source \_\_\_\_\_ Reported Effort \_\_\_\_\_ Actual Effort (%)  
(account number)  
" "

Non-Federal Funding Source \_\_\_\_\_ Reported Effort \_\_\_\_\_ Actual Effort (%)  
(account number)  
" "

\_\_\_\_\_ Total \_\_\_\_\_  
\_\_\_\_\_ must equal 100%

Note: If the percentage effort entered on the form is reduced by more than 5%, a payroll cost transfer is required to accompany the PAR form to decrease the payroll expenditures charged to the affected project. If the change results in an increase of percent of effort devoted to the project, no further action is needed as it is acceptable to reflect "donated" time and effort to such projects without incurring salary expenditures. Refer to APSU policy 7:008.

\_\_\_\_\_  
Employee's Signature \_\_\_\_\_ Title \_\_\_\_\_

**AUSTIN PEAY STATE UNIVERSITY**  
**OFFICE OF GRANTS AND SPONSORED RESEARCH**

**Time and Effort Report**

**Comment [ss2]:** This is the newer document, but I would recommend that we not attach it to this form in the event that it changes in the future.

**Date:**

**Name:**

**Position:**

**Full Time Equivalent Effort: 1.0**

**Reporting Period:**

**Account Number:**

To State or Federally Funded Project Supervisors:

Please sign below to certify that the above named employee worked the FTE hours as identified above during the month of May 20--. The FTE identified above represents the FTE Effort as stipulated in the approved budget and scope of work for the \_\_\_\_\_ Program.

If there is a discrepancy between the FTE hours actually worked and the FTE indicated above, please indicate the actual FTE worked in the space below and provide an explanation for the discrepancy. Deviations from the FTE effort specified in the approved budget and scope of work should have prior approvals from the Office of Grants and Sponsored Research.

Please return this copy to the Office of Grants and Sponsored Research at the end of this reporting period. Thank you.

Sincerely,

Andrew Shepard-Smith, Director  
Office of Grants and Sponsored Research

FTE: \_\_\_\_\_

Remarks:

EMPLOYEE SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SUPERVISOR SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_