

**UNO**

**PERSONNEL ACTIVITY REPORTS**

**(PARs)**

**User's Manual**

**September 13, 2017**

# PAR User’s Manual

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## Introduction

2 CFR 200 Subpart E, replacing the Office of Management and Budget (OMB) Circular A-21, establishes principles for determining costs applicable to Federal grants, contracts, and other agreements with educational institutions. All Federal agencies which sponsor research and development, training and other work at educational institutions must apply the provisions of the Uniform Grant Guidelines in determining the allowability of costs incurred for such work. Consequently, accounting practices must support the accumulation of costs and provide adequate documentation of charges to sponsored agreements.

UNO implemented the Personnel Activity Report (PAR) system which documents 100 percent of the activity for which certain employees are compensated. The system provides the documentation necessary to support charges of salaries and wages to sponsored agreements (i.e., grants, contracts, cooperative agreements). The system is also used to document cost sharing of salaries and wages. **Failure to complete and certify PAR forms correctly could result in audit findings and/or loss of funds to the University.**

## What is a PAR?

A Personnel Activity Report (PAR) is a computer-generated document that reflects the workload percent distribution during the reporting period derived from personnel action forms in the PeopleSoft System. The workload percent distribution is based on the current personnel action form(s) in effect for that PAR period.

PARs are after-the-fact confirmation that the employee’s workload distribution represents a reasonable allocation of the employee’s actual workload. The PAR accounts for 100% of each employee’s effort, including cost share.

## **Who Receives a PAR?**

Employees working on sponsored agreements with federal funding will receive a PAR. However, PARs are not produced for classified, student or contingent/transient employees because their timesheets are an auditable method of documenting time and effort.

## **Distribution of PARs**

At the end of each six-month period of the Fiscal Year, the PARs are generated by ORSP. The PARs are then researched and, if necessary, changes are made to the current PAR or to prior period PARs. The final PARs are distributed to departments for review and certification. An accompanying cover letter indicates a due date by which the PARs must be appropriately certified and returned to ORSP.

Since PARs are created and processed to meet reporting deadlines to sponsors, it is critical that they are returned promptly.

## **Certification of PARs**

Before certifying a PAR, the following should be noted:

- It is the college or department's responsibility to ensure that a PAR has been received for each person paid on federal funding (direct or pass-thru) who was employed during the PAR Certification period. The PARs are sent to one representative in the college or department for distribution, collection and remission.
- If a PAR is missing for an employee, contact ORSP to create a manual PAR for the employee.
- The PAR must be certified by the employee, the principal investigator, or someone having knowledge of all of his/her activities, except for graduate students who are not allowed to sign PARs.
- A full signature is required in ink; pencil is not acceptable.
- If a PAR is received for an employee whose employment was terminated during the reporting period, it still must be processed and returned to ORSP.
- If an error is found on the PAR, corrections can be made to the PAR. The corrected PAR needs to be signed and returned. If the correct amounts are not reflected in PeopleSoft, the Payroll Department needs to be contacted and the necessary corrections entered in PeopleSoft.
- If a retroactive personnel form is processed after the PAR has been certified and submitted, the PAR must be re-certified.

## **Sample PARs**

Over the next several pages are sample PARs; each PAR shows a different, likely situation. The following situations are represented:

1. No Cost Share
2. Cost Share
3. Additional Compensation
4. Termination Pay

RUN DATE: 07/22/16

PERSONNEL ACTIVITY REPORT  
POST CERTIFICATION

DEPT: Metropolitan College

All Personnel receiving salary and wages from "SPONSORED" projects must account for 100% of effort. Please verify the percent of effort that the individual devoted to each listed activity for the period 01/01/2016 THROUGH 06/30/2016.

SPRING 2016

EMPLOYEE      Doe,Jane  
PS EMPLID      99999999

<u>FUND</u>	<u>DEPTID</u>	<u>PROGRAM</u>	<u>PROJ/GRANT</u>	<u>DESCR</u>	<u>PRIN. INVESTIGATOR</u>	<u>FUNCTION</u>	<u>ACCT</u>	<u>AMOUNT</u>	<u>% of</u>	<u>SPEED</u>	
									<u>EFFORT</u>	<u>KEY</u>	
120XX	2700300000	10000	0000100000001302	NASA/LeQ(2013-15)	Doe, Rae MI	Research	604000	\$ 4,000.00	100.00%	27749	
								SUBTOTAL	\$ 4,000.00	100.00%	

GRAND TOTAL      \$4,000.00

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME AND TITLE \_\_\_\_\_ DATE \_\_\_\_\_

**RUN DATE:** 07/22/16  
**PERSONNEL ACTIVITY REPORT**  
**POST CERTIFICATION**  
**DEPT:** Electrical Engineering

All Personnel receiving salary and wages from "SPONSORED" projects must account for 100% of effort. Please verify the percent of effort that the individual devoted to each listed activity for the period 01/01/2016 THROUGH 06/30/2016.

**SPRING 2016**

<u>FUND</u>	<u>DEPTID</u>	<u>PROGRAM</u>	<u>PROJ/GRANT</u>	<u>DESCR</u>	<u>PRIN. INVESTIGATOR</u>	<u>FUNCTION</u>	<u>ACCT</u>	<u>AMOUNT</u>	<u>% of EFFORT</u>	<u>SPEED KEY</u>
EMPLOYEE					Doe, Jonathan					
PS EMPLID					55555555					
101XX	2700300000	00000		Instruction		601000	\$ 37,962.50	57.54%		27218
101XX	2700301001	00000		Instruction		601000	\$ 11,521.00	17.46%		27702
120XX	2700300000	10000	0000100000001564	ITIPS--Integrated Trajectc	Doe, Moe	601000	\$ 5,498.25	8.33%		27750
103XX	2700300000	10000	0000100000001302	ITIPS--Integrated Trajectc	Doe, Moe	601000	\$ 10,996.00	16.67%		27749
SUBTOTAL								\$ 65,977.75	100.00%	

**GRAND TOTAL \$65,977.75**

Sample PAR – Additional Compensation

**RUN DATE:** 07/22/16 **DEPT:** College of Education - Adm.  
**PERSONNEL ACTIVITY REPORT**  
**POST CERTIFICATION**

All Personnel receiving salary and wages from "SPONSORED" projects must account for 100% of effort. Please verify the percent of effort that the individual devoted to each listed activity for the period 01/01/2016 THROUGH 06/30/2016.

**SPRING 2016**

**EMPLOYEE** Doe, William  
**PS EMPLID** 2222222

<u>FUND</u>	<u>DEPTID</u>	<u>PROGRAM</u>	<u>PROJ/GRANT</u>	<u>DESCR</u>	<u>PRIN. INVESTIGATOR</u>	<u>FUNCTION</u>	<u>ACCT</u>	<u>AMOUNT</u>	<u>% of EFFORT</u>	<u>SPEED KEY</u>
101XX	2400000000	30000		Acad Support		601000	\$ 41,742.08	86.23%		24019
101XX	2400000001	00000		Instruction		601000	\$ 2,500.00	5.16%		24199
115XX	2400500000	10000	000010000003786	Trans to Teaching	Doe, William	Research	601000	\$ 4,166.67	8.61%	24286
<b>SUBTOTAL</b>								<b>\$ 48,408.75</b>	<b>100.00%</b>	
120XX	2400500000	20000	000010000004238	LA Low Incid Dis Consor	Doe, William	Research	601300	\$ 14,522.70	100.00%	24272
<b>SUBTOTAL</b>								<b>\$ 14,522.70</b>	<b>100.00%</b>	
<b>GRAND TOTAL</b>								<b>\$62,931.45</b>		

**RUN DATE:** 07/22/16

**PERSONNEL ACTIVITY REPORT**  
POST CERTIFICATION

**DEPT:** Metropolitan College

All Personnel receiving salary and wages from "SPONSORED" projects must account for 100% of effort. Please verify the percent of effort that the individual devoted to each listed activity for the period 01/01/2016 THROUGH 06/30/2016.

**SPRING 2016**

**EMPLOYEE** Doe, Frank  
**PS EMPLID** 66666666

<u>FUND</u>	<u>DEPTID</u>	<u>PROGRAM</u>	<u>PROJ/GRANT</u>	<u>DESCR</u>	<u>PRIN. INVESTIGATOR</u>	<u>FUNCTION</u>	<u>ACCT</u>	<u>AMOUNT</u>	<u>% of</u>	<u>SPEED</u>
									<u>EFFORT</u>	<u>KEY</u>
101XX	27003000000		30000	Academic Support		601700	\$	12,115.38	100.00%	

SUBTOTAL \$ 12,115.38 100.00%

**GRAND TOTAL \$12,115.38**

\_\_\_\_\_  
SIGNATURE DATE

\_\_\_\_\_  
PRINT NAME AND TITLE DATE

## Frequently Asked Questions

Q. *Who has authority to sign a PAR?*

A. The employee, the employee's supervisor, the principal investigator, or someone having knowledge of all of his/her activities has the authority to sign a PAR.

Q. *Can a graduate assistant sign his PAR?*

A. No. His supervisor must sign the PAR. If a graduate assistant is working on more than one project, a supervisor for each project must sign the PAR.

Q. *What if an employee is committed to cost share on a sponsored agreement?*

A. Contact ORSP and one will be generated.

Q. *May a PAR be signed in pencil?*

A. No. A PAR must be signed in either blue or black ink.

Q. *Why do classified employees, student and contingent/transient employees not receive a PAR?*

A. A PAR is not generated for classified, student or contingent/transient employees because their timesheets are an auditable method of documenting their time and effort. The timesheets reflect the hours worked by pay period and account number. Also, the timesheets are signed by the supervisors.

Q. *Why should I return a PAR?*

A. It is critical that departments return certified PARs by the scheduled due date. Noncompliance can result in very serious consequences (i.e. loss of current and future funding) since "adequate documentation" is required to support all costs incurred in the performance of sponsored projects and salaries and wages represent a large percentage of these costs.

Q. *Once a PAR is received and certified, where should it be sent?*

A. The PAR should be returned to ORSP

Q. *What do I do if someone in my office does not get a PAR but should have?*

A. Call ORSP and they will send one to you.

Q. *How do I know how much time an individual has pledged to a project?*

A. The approved budget and/or budget justification should reflect an individual's time commitment to a project either as a direct cost or as cost sharing.

Q. *How do I know on which grant(s) an employee must document cost sharing?*

A. The PI, with departmental or college administrative support, must maintain effort commitments for all activities of each employee.

Q. *Can an employee on sabbatical leave cost share?*

A. Please contact ORSP as soon as possible if you are applying for and/or have been approved for Sabbatical and have open or pending awards managed by ORSP.

Sabbatical leave is a release from one's normal workload and cannot be charged directly to a sponsored project or be included as a cost sharing contribution. If externally funded, principal

investigators should notify the sponsor through ORSP of their status if absent more than three months or if effort devoted to the project is/will be reduced by 25% or more and, if required by the sponsor, request a reduction in cost sharing or request approval to substitute another employee with appropriate qualifications to perform the project (and satisfy the cost sharing requirement).

*Q. If a PAR is generated for an employee who only worked one month before resigning, must the PAR be certified?*

A. Yes. The PAR should be certified by the employee's supervisor once it's verified that the employee worked that one month. Please note that the workload % distribution for the PAR period should equal 100%.

*Q. How far back can PARs be re-certified?*

A. Normally, PARs may not be re-certified. Only in rare instances may a current fiscal year PAR be re-certified.

*Q. How far back can a retroactive personnel action form be changed?*

A. Normally, 90 days without crossing fiscal years, provided adequate justification is given.

*Q. How long should the department retain copies of the PAR?*

A. The official record is maintained in ORSP.

## Appendix – Sample Departmental Letter



### Research & Sponsored Programs

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2000 Lakeshore Dr. Adm. 1005-M  
New Orleans, Louisiana 70148  
Phone (504) 280-7452  
Fax (504) 280-3176

**TO:** John Wiley  
AMRI

**FROM:** Jesse Sherrell  
PARS Coordinator  
Sponsored Programs Accounting

**DATE:** September 13, 2017

**SUBJECT:** PERSONNEL ACTIVITY REPORTS (PARS)

The PARS (Personnel Activity Reports) and Supplemental PARS (GA Tuition) are now being distributed for the **2016 Fall Semester**. The enclosed PARS cover the period from **July 1 through December 31, 2016**, in addition to some revisions from previous semesters. Also enclosed are instructions that may be copied and passed out along with the PARS.

Please have the employee or responsible Principal Investigator or Project Director verify the salary information and account numbers and certify the percentage of effort for each item listed on the PAR. The PAR should be completed, signed, and returned. Please make a copy of the PAR for your file and return all original signed PARS to Sponsored Programs Accounting.

**If the information on a PAR does not accurately reflect the correct information for salary charges or account numbers, please instruct the P.I. to make the necessary corrections on the PAR form and adjust the percentage of effort accordingly.** If necessary, please submit a 101 so that corrections may be reflected in PeopleSoft. If the charge on the PAR is for **Additional Compensation**, the charge will be noted separately as Account Code 601300 on a separate line below the lines for Research and Instruction Compensation.

**Sponsored Programs Accounting requests that all PARS be returned by Friday July 28, 2017.** We are enlisting the cooperation of your college/department in helping us get back on schedule.

If you feel that you will be unable to meet the **July 28** deadline, please contact Jesse Sherrell at extension 7452 ([jsherrel@uno.edu](mailto:jsherrel@uno.edu)) and let us know the anticipated date that the PARS will be returned. Your assistance and understanding are greatly appreciated as always.

Letter and PARS received by: \_\_\_\_\_ Date: \_\_\_\_\_

## PERSONNEL ACTIVITY REPORT (PAR) CERTIFICATION

Personnel Activity Reports (PARs) are used to report the percent of time that the employee worked on federal or federal pass-thru state and private grants. In Pass-thru grants, the state or private agency receive federal money which is then given to UNO. The requirement for the PAR was established in OMB Circular A-21, Section J.10. A copy of the circular can be obtained from [www.whitehouse.gov](http://www.whitehouse.gov). The method of reporting that UNO utilizes is After the Fact Activity Record. After the Fact reporting needs to reasonably reflect the amount of time the employee spent on each funding source listed on the PAR.

**At the end of each six month period of the Fiscal Year**, the PARs are printed by the Office of Research and Sponsored Programs. The PARs are then researched and, if necessary, changes are made to the current PAR or to prior semester PARs. After all of entries are researched, all of the PARs are logged in as outstanding and sent to the college and/or department liaisons for Signature. A copy of the unsigned PAR is kept in Research Accounting in case the original is lost.

The college or department liaison will distribute the PARs for signature. The PARs can be signed by the employee, the principal investigator, or a responsible official. The individual signing the PAR needs to have knowledge that the employee worked on the funding sources listed.

The percent of effort includes all sources of payment. The percentages identified for each item listed must total 100%. As an example:

101xx	5700100000	00000		10,000	67%
115xx	5700100000	10000	grant #	5,000	33%
			TOTAL	15,000	100%

All amounts for additional compensation should be identified as additional compensation and not be included as part of the 100%.

If an error is found on the PAR, corrections can be made to the PAR. The corrected PAR needs to be signed and returned. If the correct amounts are not reflected in PeopleSoft, the Payroll Department needs to be contacted and the necessary corrections need to be done.

**Please perform the necessary research (PeopleSoft or own records), sign the PAR and return it timely.**

**FAILURE TO SIGN AND RETURN THE PARS COULD RESULT IN THE LOSS OF FEDERAL FUNDING.**