Revised Personnel Activity Report (PAR) Process

QUICK REFERENCE SHEET

WHY?

- ❖ The University documents its monthly paid employees compensated effort expended on Sponsored Programs or Federal Appropriations through the use of the Personnel Activity Report (PAR).
- ❖ When initial effort has been certified incorrectly a revised PAR must be processed to reflect the actual effort expended on each sponsored project the individual has been compensated on in order to comply with OMB Uniform Guidance -2 CFR part 200.

WHAT IS A REVISED PERSONNEL ACTIVITY REPORT (PAR)?

- ❖ Recording a change to the way effort was originally distributed and certified on the initial effort reporting period PAR.

WHAT IS COMPLETED ON A REVISED PERSONNEL ACTIVITY REPORT (PAR)?

- ❖ Complete all blank lines on the form.
    - o Circle the word "Revised" at the top of PAR form.
- ❖ Detailed explanation is required.
    - o How was the need for a correction determined?
    - o Why was the correction not determined and changed during the original PAR review and certification process?
    - o Why is the correction proper and necessary now?
    - o Explain the change being made – include account number, % before change, % being changed to, title of project, project period and current balance for each sponsored project being affected by the revised PAR.
    - o If adjustment is less than 5% provide additional justification why such a small adjustment is necessary as Managerial Accounting/Comptroller approval is required and very rarely approved.
    - o Explanation must be clearly and carefully worded so that regardless of the passage of time, a person unfamiliar with the situation can fully understand why and how the error occurred, understanding the corrective action and find it appropriate.
- ❖ Principal Investigators/Faculty should certify (sign and date) their own revised PARs.
    - o Printed Name and Title must be completed for person certifying revised PAR.
- ❖ Pre-auditor signature and date is required.

SPECIAL NOTE ON REVISED PARS

- ❖ Only in very rare situations will Revised PARs be approved when:
    - o An overdraft is being cleared from one Sponsored Project grant to another Sponsored Project grant [does not include sponsored programs (orders) within the same grant or voluntary support Sponsored Project grants].
    - o Expenses are being moved to an expired Sponsored Project grant that has a balance.
    - *Requires approval of the Director of Sponsored Program Services or his delegate.

HELPFUL HINTS AND IMPORTANT REMINDERS

- ❖ PARs certify base pay which is defined as Regular Pay, Summer Pay and Administrative Supplements. Base pay **does not** include Overloads, Special Merit Pay, Distinguished Faculty Payments and Outside Professional Work (consulting).
- ❖ Certification must equal 100% per PerNr per Wage Group.
- ❖ A PAR Effort calculator is necessary when:
  - o A Sponsored Project grant expired sometime within the PAR period and there will be a change in distribution.
  - o Salary dollars are different in each month and there will be a change in distribution.
- ❖ %CD column on the PAR is calculated using the amount of Salary on each account.
- ❖ Effort certification is based on % Effort and not on Salary.
- ❖ Certify in whole percentages whenever possible.
- ❖ If the revised PAR will be processed near or after the sponsored project grant period expires, contact the Sponsored Program Services Account Manager who handles the grant to confirm that the revised PAR will be taken into account in closing the grant.

RESPONSIBILITIES

❖ Principal Investigators/Faculty

- ✓ Responsible for understanding the principles of accurate effort reporting.
- ✓ Must be aware of the level of effort expended on a sponsor project in relation to all other professional activities included in total effort.
- ✓ When appropriate, request sponsor approval for changes in committed effort greater than 25%.
- ✓ Identify situations where salary allocated to a project was more than the actual percent of effort devoted to the project.
- ✓ Timely correction of the effort report when inaccuracies exist.
- ✓ Certify his/her own form and should certify effort reports of others working on his/her sponsored project grants (i.e...graduate research assistants, etc.) .
- ✓ Certify effort actually expended regardless of the period for which salary is budgeted.
- ✓ If actual effort expended on a sponsored project grant is greater than the amount of funds available, record the difference on an unrestricted account and document the amount of effort and account that paid for that effort in the comment box on the revised PAR.

❖ Business Office Personnel

- ✓ Assist Principal Investigators/Faculty with the completion of revised effort reports.
- ✓ Make any necessary adjustments in cost distribution in accordance with the University's Account Management guidelines.
- ✓ Ensure that sponsor imposed salary caps are calculated and appropriate salaries are recorded properly.
- ✓ Ensure that revised effort reports are completed with detailed explanations supporting the changes, certified and submitted in a timely manner.
- ✓ Retain supporting documentation related to the revised PAR.
- ✓ Notify the Sponsored Program Services Account Manager(s) who handle the project(s) affected by the revised PAR being prepared and discuss any potential issues.

❖ Sponsored Program Services – Post Award

- ✓ Work with Business Office Personnel on any issues that may arise by the processing of the revised PAR.
- ✓ Review and submit University requests for reductions of effort as required by sponsor terms and conditions.

❖ <u>Managerial Accounting Services</u>

- ✓ Respond to questions regarding effort reporting principles and/or processes regarding revised PARs.
- ✓ Review revised PARs for compliance with University policies.
- ✓ Approve and enter revised PARs into the effort reporting system.
- ✓ Submit original processed revised PARs to Central Files for uploading into WebNow which is the University's central storage retention system.