UNIVERSITY OF GEORGIA
Finance & Administration

13.8 Personnel Activity Reports (PARs)

Policy Statement

OMB Uniform Guidance contains requirements for procedures and documentation in support of the distribution of salaries and wages (direct and indirect) under a system of Personnel Activity Reports (PAR).

Personnel Activity Reports will reflect the distribution of activity expended by each employee covered by the PAR system on an after-the-fact basis. The distribution of salary is obtained from the Payroll System.

Each PAR will account for 100 percent of the activity for which the employee is compensated and which is required in fulfillment of the employee's obligation to the institution. The PAR will reasonably reflect the percentage of activity applicable to each account/project.

To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, **each PAR must be reviewed for accuracy and approved** by the employee or by a responsible official having first-hand knowledge of the work performed. If someone other than the employee is certifying effort worked, documentation must be retained in accordance with OMB Uniform Guidance, University, and Board of Regents policies and procedures.
OMB Uniform Guidance requires that cost sharing of salaries and wages be supported by Personnel Activity Reports (PAR).

Note: Effective December 31, 2005, the University will implement an electronic PAR system.

Employees of the University of Georgia will be included in the PAR system according to the criteria indicated below.

1) Any employee who has any portion of his/her salary charged directly to any activity for which an overhead rate is to be determined. This category includes employees who have any portion of their salaries charged directly to a contract, grant, or cost sharing account.

2) Any employee who has a portion of his/her salary charged to a major activity of the University (i.e., Instruction, Research, Public Service).

3) Any employee who has any portion of his/her time charged to more than one F&A activity.

Specific guidance has been provided by the U.S. Department of Agriculture through the Department of Health and Human Services as to the effort reporting requirements applicable to individual employees who expend effort on Cooperative Extension Service and Agricultural Experiment Station programs. Individual employees are not subject to the effort reporting requirements outlined in this policy if:

1) An Experiment Station employee's salary is charged 100 percent to one or more Experiment Station programs. Experiment Station programs are Hatch Regional Research, Hatch Formula, McIntire-Stennis, Title V of the Rural Development Act, Section 1445 of PL 95-113-1890 Institutions, Section 1433 of PL 95-113-Animal Health and State funds for Experiment Station research.

2) An Extension service employee's salary is charged 100 percent to one or more Extension Service programs. Extension Service programs are Smith Lever [Sections 3(b), 3(c) and (d)] and State funds for extension. Smith Lever

Section (d) programs are Pesticide Impact Assessment, Food and Nutrition Education, Pest Management, Farm Safety, Urban Gardening and Energy.

The effort reporting requirements outlined in this policy do apply to University employees paid from a combination of Cooperative Extension Service and Agricultural Experiment Station funds. For the individual employees with 100% of their effort charged as noted in 1 & 2 above, it is necessary that their workload be reviewed periodically and any necessary adjustments made to payroll charges. For those Cooperative Extension Service and Agricultural Experiment Station employees not subject to the effort reporting requirements of this publication, contact should be made with the Dean's Office, College of Agriculture to assure appropriate review procedures are followed.

The Finance and Administration Office will automatically generate a PAR after each pay period for professional or professorial employees (personnel paid monthly) who should complete a PAR based on the payroll distribution of their salary. A PAR should be requested from the Finance and Administration Office if the effort was expended on an activity that makes the employee subject to the provisions of OMB Uniform Guidance. Completion and return of the form will initiate a journal entry reflecting the actual distribution of effort for that pay period.

Reason for policy

This policy is designed to comply with OMB Uniform Guidance.

Procedures

The Personnel Activity Report (PAR) is an electronically generated turn-around document for each employee who meets the criteria previously outlined. An email notification will be sent to each employee's registered email address and to their home departmental administrator. The certifier must be either the employee or a responsible official having first-hand knowledge of the work performed. A PAR will be generated for each pay period for which an employee is paid. The PAR must account for 100% of an employee's activity for which he/she is compensated and which is required in fulfillment of the employee's obligation to the institution.

The ePAR web site is located at: https://epar.uga.edu/PCTE/index.jsp
Employees and departmental administrators will use their MyID to log in to the ePAR system. If the PAR reflects accurately the time expended on a project tracked by University account number, the approver should check the "Check here to return this PAR without any changes" box. Click "Save and Submit" button to transmit the approved document to the Accounting Department.

In those situations where the "current distribution" does not reflect the time actually expended on a project for the period covered by the PAR, the certifier must enter the actual percent distribution of activity in the "new distribution" column for the period covered by the PAR. The percentages shown in the "new distribution" column must total 100% regardless of the employee's budgeted appointment (EFT). The certifier must signify his/her signature as approving the PAR by clicking the "Save and Submit" button. The certifier may have to click on the "Add Account" button to see the available projects (accounts) to change the employee's distribution.

The PAR is forwarded to the Accounting Department no later than the published PAR cutoff date of the month following the pay period for which the PAR is applicable. If an employee expends time on a project (account number) that is not in the drop down account list on the PAR:

• the approver must print out the PAR;

• enter the applicable account number;

• enter the percent in the "new distribution" column; and

• forward printed PAR to the Accounting Department.

Description of After-the-Fact Certification Procedures - Professional and Professorial Employees (Personnel Paid Monthly)

According to the criteria outlined earlier, the PAR system will produce PARs from information obtained from the payroll system. In order to generate the PAR--which will show payroll distribution percentages--the amount(s) posted on the monthly payroll will be accumulated on an individual employee basis. For example, an employee may have salary charged through the payroll system to more than one account. The PAR system accumulates the total amount paid that employee and calculates the percent of total salary that has been charged to individual accounts on the basis of one monthly PAR for each covered employee. Each PAR accounts for 100 percent of the activity of that employee for that payroll period. Effort reporting for monthly paid employees is in terms of percent and not hours.

Extra compensation is not considered a part of an employee's regular contractual salary and, therefore, is not included in determining 100 percent of effort. Likewise, foundation salary supplements which do not have an associated EFT are not included in determining 100 percent of effort.

A PAR will be a turn-around document generated for each employee who meets the criteria previously outlined. An email notification will be sent to the employee's registered email address and to their home departmental administrator. The employee (or certifier, if other than the employee) is responsible for identifying and properly reporting effort expended.

A balancing and editing procedure will be completed for the PARs returned to the Accounting Department. A special journal entry generated by the system will then adjust the original accounts charged to the proper accounts in the percentage amounts shown on the adjusted PAR.

Entries made as a result of changes in the percent distribution of activity shown on the executed PAR will use a unique object code for both the debit and the credit. In other words, any change in the distribution of activity resulting from information shown on the PAR will be identified in the accounting system by a unique object code. This unique object code will be considered as a part of the regular monthly payroll object code for financial reporting purposes.

At the end of each monthly cycle of processing PAR adjustments, a cumulative variance report will be generated. The variance report will be by account, detailed by employee, indicating all changes made as a result of changes in distribution of activity submitted on PARs. This variance report will be sent to appropriate University personnel.

Charges for staff benefits will be transferred to/from accounts as necessary to reflect such charges to the same account/funding source as the personal services.

Each account administrator is responsible to ensure that budgetary action is initiated when necessary to reflect anticipated long term changes in effort of personnel. The effort as reported on the PAR does update the distribution of personal services from that distribution made by the payroll system (if a change is noted on the PAR). The account administrator is also responsible to make a determination as to the need for budgetary action in those situations where distribution of personal services charges has been changed based on a PAR. For example, budgetary action is not required if the effort of the individual employee over several reporting periods is expected to be expended in the same fashion as the current budget distribution. (It is necessary, though, to keep in mind the effects on unrestricted funding i.e. state funds at the end of each fiscal year.)

Detailed budget amendment instructions are published annually by the Budget Division.

Description of After-the-Fact Certification Procedures - Other Than Professional and Professorial Employees (Personnel Paid Bi-Weekly)

The following procedure will be employed by the University of Georgia in order to satisfy the requirements of OMB Uniform Guidance with regard to personal services costs for employees other than professional and professorial, i.e., personnel paid biweekly. The University of Georgia currently uses a time and attendance system for recording hours worked by individual employees in this category. The employee and his/her immediate supervisor are required to

electronically sign the employee's Time Detail which indicates, after the fact, the hours worked by the employee. An employee has a separate Time Detail record for each separate account/project on which he/she performed service. The Time Detail report provides 100 percent of the activity for each employee paid bi-weekly. The approved hours recorded on the Time Detail report are uploaded to the Payroll system for payroll check preparation. The Timecard Signoff, Request and Approval Audit Trail report, from the time and attendance system, will serve to satisfy the requirements of OMB Uniform Guidance in the case of personnel paid bi-weekly. The Time Detail report along with the Timecard Signoff, Request and Approval Audit Trail report will become a Personnel Activity Report for these employees.

Monitoring and Review

The Accounting Department will monitor the system to ensure that all personnel activity reports are returned routinely and timely. The University's Internal Audit Division, during routine audits, will ensure that departmental personnel understand the policies and procedures that support the completion of the PAR and will bi-annually review and evaluate the overall PAR system's effectiveness and compliance with Federal regulations.

Policy definitions

Instruction means the teaching and training activities of an institution. This term includes all teaching and training activities, whether they are offered for credit toward a degree or certificate, or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division. Departmental research, for purposes of this document, is not considered as a major function but as a part of Instruction.

Educational service agreements are the sponsored operations supporting the teaching and training activities of the institution. These agreements are synonymous with the University's restricted instruction funds (RH accounts, excluding salary supplements where no EFT is assigned).

Organized research means all research and development activities of an institution that are separately budgeted and accounted for by the institution. This term includes research and development activities that are sponsored by Federal and non-Federal agencies and organizations, as well as those that are separately budgeted by the institution under an internal allocation of institutional funds. It also includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities, and where such research and development activities include all cost incurred by the institution in performing the activities. Cost sharing applicable to externally sponsored research sponsored programs post award accounting is a part of organized research.

Organized research - agriculture means all research and development activities performed through the agricultural experiment stations that are separately budgeted and accounted for by the institution.

Other Sponsored Agreements (Public Service) are the sponsored operations established to provide non-instructional services to individuals and groups external to the institution. These agreements are synonymous with the University's restricted public service accounts.

Departmental administration means those activities performed for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions, and organized research units. Organized research units include institutes, study centers, and research centers.

Responsibilities

Responsible University Senior Administrator: Ryan Nesbit, Vice President for Finance & Administration

Responsible University Administrator: Holley Schramski, Associate Vice President and Controller and Chad Cleveland – Associate Controller

Policy Owner: Accounting

Policy Contact: Celise Elder**celder@uga.edu**

Policy Contact Phone Number: 706-542-8951

Record Retention

This series provides a record of the establishment and administration of individually sponsored grant and contract restricted funds accounts, documents compliance with fiscal reporting requirements, and includes billing information for accounts receivable from sponsoring agencies and from departments for gift account fees. Grants may be federal, state, corporate, or private. This series may include but is not limited to: project summaries; grant authorizations; contract documents; project budget change and adjustment forms; invoices; receipts; cashier's receipts; equipment purchase orders; prior approval request forms; account request forms; vendor telephone contact logs; subcontracts; sponsored programs post award accounting monthly budget summary statements; institution billings balance sheets; reports for sponsored programs post award accounting that are operating on direct payments; final financial reports; property reports; patent/invention reports; contractor's release report; assignment of refunds and rebates documents; equipment disposition reports; and related documentation and correspondence.

Record Copy: Institutional Archives; Post Award Accounting
Retention: Contracts, patents, and agreements for use of research outcomes: Permanent. All other accounting records: 7 years after final financial report is submitted and the account is closed, unless otherwise specified as longer by the terms of the contract
Citation or Reference: OMB Uniform Guidance

FAQs

What is a Personnel Activity Report (PAR)?
A mechanism used to confirm that salaries and wages charged to sponsored and other activities is reasonable in relation to the actual work performed for the pay period.

Why does the University issue PARs?
Federal regulations, specifically OMB Uniform Guidance, require that institutions receiving federal awards maintain systems and procedures documenting the distribution of activity, and associated payroll charges, to each individual sponsored agreement.

Do all University employees receive a PAR?
No, not all employees receive a PAR. In the following situations an employee will receive a PAR:

- Employees who have a portion of their salaries charged directly to a contract, grant, or sponsored agreement (restricted account) or cost share account.
- Any employee who has a portion of their salary charged to a major function and an indirect cost activity. Major expenditure functions include instruction, research and public service. Indirect cost activities include sponsored project administration, departmental administration and academic support.
- Any employee who has a portion of their salary charged to more than one indirect cost activity.

How often are PARs issued?
PARs are issued for each monthly and academic pay period.

How will I know a PAR has been issued for me?
An email notification will be sent to your registered email address when a PAR is issued.

What is meant by registered email address?
This is the email address that you have registered with the University. It is the email address at which you wish to receive all official UGA email notifications.

How do I register my email address for official UGA email notifications?
You may register your email address online at the following web site.

http://ugamail.uga.edu/faculty_staff_email/
How can I view my PAR?

Your PAR can be viewed on the electronic PAR web site. https://epar.uga.edu/PCTE/index.jsp
You will use your MyID and password to log in to the electronic PAR system.

What if I cannot remember my MyID and/or password?

Enterprise Information Technology Services (EITS) issues and maintains your MyID. If you cannot remember your MyID and/or password, you may contact their office at https://myid.uga.edu/

What does the status of outstanding mean?

The status of outstanding means that the PAR has not been certified returned. Once the certification process is complete, the status field will change to returned.

How do I certify my PAR?

After logging into the electronic PAR system, a listing of your outstanding PARs will be displayed. Click on the blue 'View/Edit' link to view your PAR. The PAR will display your home base department, name, pay type, pay period dates and PAR status. The next section breaks down the position(s) and accounts(s) that your salary has been charged to based on data from the payroll system. You should review the account information and the associated percentages. If this PAR reasonably reflects the percentage of time expended on projects tracked by a University account number, you will check the "Check here to return this PAR without any changes" check box. Next, you will click the "Save and Submit" button to transmit the approved document to the Accounting Department.

What if the accounts and/or percentages listed on my PAR do not reasonably reflect my activities for the pay period?

If the PAR details are not in line with your actual activities for the pay period, you should print your PAR. On the printed PAR enter the correct percentages in the "new distribution" column and add additional account numbers if necessary. Sign and date the corrected paper PAR. The corrected PAR should be given to your PAR departmental administrator in the business office of your department.

Is the PAR related to my hours worked?

No, the PAR is not related to the number of hours worked. The PAR is expressed in the form of percentages. Each PAR will account for 100% of the activity for which you were compensated and which is required in fulfillment of your obligation to the University.

Why is the total amount paid on my PAR higher than the amount of my pay check?

The total amount paid on your PAR is your gross salary. That means it is your salary amount before any deductions for taxes and/or benefits. You may view the details of your pay checks (gross salary, tax and benefit deductions) at https://employee.uga.edu/FacStaff/index.jsp

Related information

The Accounting department does not issue or maintain employees MyID. If users are unable to log into the ePAR system and receive an invalid user ID or password error message, they should contact the EITS help desk at 706-542-3106 or https://confluence.eits.uga.edu/display/HDSH/Help+Desk+Support+%28HDS%29+Home
If employees do not have a MyID, they may request one on the main MyID web site located at https://eits.uga.edu/access_and_security/myid/

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Policy Dates

Effective Date:

Date Last Updated: 06/13/2017

Date of Last Review:

Date of Approval:

Previous Version of Policy: