



PERSONNEL ACTIVITY REPORTS (PARs) User's Manual

Revised May 2013

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PAR User's Manual

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Introduction

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 Circular in determining the allowability of costs incurred for such work. Consequently, accounting practices of individual colleges and university must 1) support the accumulation of costs as required by the Circular and 2) provide adequate documentation of charges to sponsored agreements.

To comply with payroll distribution requirements of OMB Circular A-21, LSU 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 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 Human Resource System (HRS). The Budget Salary Management (BSM) system provides an HRS database from which PARs are generated. The workload % distribution is based on the current personnel action form or forms in effect for that PAR period.

The purpose of the PAR system is to confirm after-the-fact the employee's workload distribution and earnings "that should have been paid" (i.e. based on personnel form in effect at the time the PAR is generated) represents a reasonable apportionment of the employee's actual workload distribution. The PAR system also documents personnel cost sharing. The PAR accounts for 100% of each employee's effort.

Who Receives a PAR?

Graduate assistants, fiscal employees, and academic salary employees working in academic units and centers receive PARs. Also, employees working on sponsored agreements will receive a PAR. Classified employees do not receive a PAR unless working on a sponsored agreement. A manual PAR must be created whenever a classified employee will be used to cost share to a project.

PARs are not produced for student and contingent/transient employees because their timesheets are an auditable method of documenting time and effort.

Information on the PAR

PAR documents include the following information:

Dept Acct No: the "D" code

Dept Name

PAR Period: Wage: A through L
Fiscal: 5, 6, 7 & 8
Academic: 1, 2 & 3

Certification Period: the days within PAR period

Employee Name

LSU ID

Pay Type: "1"- fiscal
"4"- academic on a 9-month basis
"5"- fiscal academic on a 12-month basis
"6"-wage

Line No. (varies according to number of accounts)

Account Type: R- regular
D- departmental administration
C- cost sharing

Obj Code: 1050 = department head salary supplement
1060 = extra compensation for Regular Employees paid monthly (PAR 3 only)
1080 = extra compensation for Graduate Assistants (PAR 3 only)
1110 = compensation for Regular Employees paid monthly
1100 = compensation for Non-Students with F or J visas
1120 = compensation for Regular Employees paid biweekly
1230 = compensation for Graduate Assistants

Salary Distribution: The earnings that should have been paid based on the current personnel action form or forms in effect for that PAR period.

Workload % Distribution: These percentages are based on the personnel action form or forms on the Human Resource System (HRS) at the time the PAR is generated (i.e., distribution of salary to various accounts from which the employee should have been paid).

Corrected Workload % Distribution: Any changes made by the department are shown in this column. The changes could indicate one or more of the following:

1. A retroactive personnel action form was processed after the PAR was created which results in changes to the account percentages.
2. Employee's effort is being cost shared to a specific project.
3. Percentages shown under Workload % Distribution are not correct, according to department records.

Cost Sharing Acct Nbr.: Cost sharing is being documented to one or more sponsored program accounts.

Sample PAR

PARACCP 05/13/2013 09:48
 DEPT ACCT NO: 113550000
 DEPT NAME: INFORMATION SYSTEMS AND DECISION SCIENCES

LOUISIANA STATE UNIVERSITY
 PERSONNEL ACTIVITY REPORT

PAR PD 7 PAGE 172
 CERTIFICATION FOR PERIOD
 FROM 01/01/2013 THRU 03/31/2013

NAME/ID	ACT(1)		LEDGER	OBJ	SALARY	WORKLOAD(2)	CORRECTED		COST SHARING
	NO	TYPE					ACCOUNT	DISTRIBUTION	
Doe, John									
ID:	XX-XXX-XXXX								
PAYTYPE:	1	R	113-10-6040	1110	292.13	2.49			
	2	R	113-55-4263	1110	3,105.00	26.52			
	3	R	113-55-6109	1110	2,750.01	23.48			
	4	R	113-98-9196	1110	5,563.12	47.51			
	5	D	DEPT ADMIN						
	6								
	7								
	8								
	TOTAL				11,710.26	100.00	100.00		

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

- | | | |
|---|---|--|
| <input type="checkbox"/> SUPRV OR MANAG ACTIVITES | <input type="checkbox"/> PREP CONT & GRANTS PROPOSALS | <input type="checkbox"/> COMMITTEE |
| <input type="checkbox"/> ADMIN PERSNL POLICIES
(INCLUDES PAR REVIEW) | <input type="checkbox"/> PREP OR REVIEW OF PAYR/PERS DOCS | <input type="checkbox"/> A. GENL POLICY OR EXECUTIVE |
| <input type="checkbox"/> FAC WORKLOAD ASSIGN
(PREPARATION OR REVIEW) | <input type="checkbox"/> SPACE MANAGEMENT | <input type="checkbox"/> B. SEARCH OR PROF RANK HIRING |
| <input type="checkbox"/> PREP OR REVIEW OF BUDGET | <input type="checkbox"/> PROPERTY CONTROL | <input type="checkbox"/> C. CURRICULUM |
| <input type="checkbox"/> PURCH & CHECK REQ
(PREPARATION OR REVIEW) | <input type="checkbox"/> ADMIN DEPT BUDGETS | <input type="checkbox"/> D. FACULTY SENATE |
| | <input type="checkbox"/> OTHERS (SPECIFY) _____ | <input type="checkbox"/> E. OTHER (SPECIFY) |

- (1) ACTIVITY TYPES: R/REGULAR ACCOUNT #, D/DEPT ADMIN, C/COST SHARING.
 (2) DERIVED FROM CURRENT PERSONNEL FORM
 (3) COMPLETE THIS COLUMN IF THERE WAS A CHANGE TO WORKLOAD DISTRIBUTION DURING THIS REPORTING PERIOD.

I OR MY SUPERVISOR HAVING FIRST-HAND KNOWLEDGE OF THE ABOVE EMPLOYEE'S/EMPLOYEES' WORK CONFIRM THAT THIS DISTRIBUTION REPRESENTS A REASONABLE APPORTIONMENT OF THE WORK PERFORMED BY THE EMPLOYEE(S) DURING THIS REPORTING PERIOD.

EMPLOYEE _____ DATE _____ SUPERVISOR _____ DATE _____

PLEASE RETURN COMPLETED FORM TO : PAR DESK / ACCOUNTING SERVICES 204 THOMAS BOYD HALL

Types of PARs

Fiscal PARs: There are four fiscal PAR periods. Each covers three months. They are identified as PAR periods 5, 6, 7, and 8. These PARs are distributed quarterly.

Fiscal salary employees are identified as pay type 1 and are paid using object code 1110.

Graduate students paid on a fiscal basis are identified as a pay type 1, pay basis 91. Graduate students are paid using object code 1230. Graduate students can be paid from more than one department. If more than one department is identified, the appropriate supervisor within each department must certify the accuracy of their respective account.

Academic PARs: There are three academic PAR periods. Each covers an academic semester. They are identified as PAR periods 1, 2, and 3. These PARs are distributed for the Fall, Spring, and Summer semesters.

Academic salary employees are identified as a pay type 4. Fiscal Academic employees are identified as a pay type 5. Both Academic and Fiscal Academic salary employees are paid using object code 1110 (or 1060 on PAR 3).

Graduate students paid on an academic basis are identified as a pay type 4, pay basis 81. Graduate students can be paid from more than one department. If more than one department is identified, the appropriate supervisor within each department must certify the accuracy of their respective account.

Wage PARs: There are 12 wage PAR periods. Each covers four weeks beginning July 1, with one exception: two PAR periods cover six weeks. The Wage PARs are identified as A, B, C, D, E, F, G, H, I, J, K, and L. These PARs are distributed six times a year, two at one time.

Wage employees are identified as a pay type 6 and are paid using object code 1120. PARs are not generated for contingent/transient employees (object code 1220) because their timesheets are their PARs.

Distribution of PARs

After the end date of each PAR period, the PAR Analyst generates and distributes PARs to departments according to the department account (“D” code) which appears in the left-hand corner of the PAR form. An accompanying cover letter indicates a due date by which the PARs must be appropriately certified and returned to Accounting Services (204 Thomas Boyd Hall). 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 department's responsibility to ensure that a PAR has been received for each person who was employed during the PAR Certification period.
- If a PAR is missing for an employee, contact the PAR Analyst at 8-1430 to create a manual PAR for the employee.
- The PAR must be certified by the employee or someone having firsthand knowledge of all his/her activities, except for graduate students. This person may be his/her supervisor, department head, or dean. The PARs of graduate students must be certified by the supervisor(s) of **each** account shown.
- A full signature is required in blue or black ink (red ink or pencil is not acceptable).
- Employees who have devoted effort to a sponsored agreement at no charge to the sponsor must indicate the cost sharing account and percentage on their PAR.
- Department heads, academic deans, and their employees must indicate the actual percentage of time spent on departmental administration. This percentage must be documented on the Dept Admin line of the PAR.
- If a PAR is received for an employee whose employment was terminated during the reporting period, the PAR should be completed by the supervisor for the period of employment within the reporting period.
- If the workload distribution does not represent a reasonable apportionment (within 5% deviation) of the employee's activities, a corrected **personnel action form** must be completed. A copy of the personnel action form must be submitted with the certified PAR.
- If a retroactive personnel form is processed after the PAR has been certified and submitted, the PAR must be re-certified. Contact the PAR Analyst at 8-1430 if a copy of the affected PAR is not available in the department.

Sample PARs without Cost Sharing

An example of John Doe's PAR that requires no changes because the account splits and the workload % distributions of effort are correct. The form should be signed and dated by John Doe or his supervisor and returned promptly.

PARACCP 05/13/2013 10:24
DEPT ACCT NO: 113400000
DEPT NAME: MANAGEMENT

LOUISIANA STATE UNIVERSITY
PERSONNEL ACTIVITY REPORT

PAR PD 7 PAGE 162
CERTIFICATION FOR PERIOD
FROM 01/01/2013 THRU 03/31/2013

NAME/ID	ACT(1) NO TYPE	LEDGER ACCOUNT	OBJ	SALARY DISTRIBUTION	WORKLOAD(2) %DISTRIBUTION	CORRECTED WORKLOAD(3) %DISTRIBUTION	COST SHARING ACCT NBR
Doe, John							
ID: XX-XXX-XXXX							
PAYTYPE: 1							
	1 R	113-40-0000	1110	11,499.99	100.00		
	2 D	DEPT ADMIN					
	3						
	4						
	5						
		TOTAL		11,499.99	100.00	100.00	

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

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| <input type="checkbox"/> SUPRV OR MANAG ACTIVITES | <input type="checkbox"/> PREP CONT & GRANTS PROPOSALS | <input type="checkbox"/> COMMITTEE |
| <input type="checkbox"/> ADMIN PERSNL POLICIES
(INCLUDES PAR REVIEW) | <input type="checkbox"/> PREP OR REVIEW OF PAYR/PERS DOCS | <input type="checkbox"/> A. GENL POLICY OR EXECUTIVE |
| <input type="checkbox"/> FAC WORKLOAD ASSIGN
(PREPARATION OR REVIEW) | <input type="checkbox"/> SPACE MANAGEMENT | <input type="checkbox"/> B. SEARCH OR PROF RANK HIRING |
| <input type="checkbox"/> PREP OR REVIEW OF BUDGET | <input type="checkbox"/> PROPERTY CONTROL | <input type="checkbox"/> C. CURRICULUM |
| <input type="checkbox"/> PURCH & CHECK REQ
(PREPARATION OR REVIEW) | <input type="checkbox"/> ADMIN DEPT BUDGETS | <input type="checkbox"/> D. FACULTY SENATE |
| | <input type="checkbox"/> OTHERS (SPECIFY) | <input type="checkbox"/> E. OTHER (SPECIFY) |

(1) ACTIVITY TYPES: R/REGULAR ACCOUNT #, D/DEPT ADMIN, C/COST SHARING.

(2) DERIVED FROM CURRENT PERSONNEL FORM

(3) COMPLETE THIS COLUMN IF THERE WAS A CHANGE TO WORKLOAD DISTRIBUTION DURING THIS REPORTING PERIOD.

I OR MY SUPERVISOR HAVING FIRST-HAND KNOWLEDGE OF THE ABOVE EMPLOYEE'S/EMPLOYEES' WORK CONFIRM THAT THIS DISTRIBUTION REPRESENTS A REASONABLE APPORTIONMENT OF THE WORK PERFORMED BY THE EMPLOYEE(S) DURING THIS REPORTING PERIOD.

EMPLOYEE John Doe DATE 5/13/13 SUPERVISOR _____ DATE _____

PLEASE RETURN COMPLETED FORM TO : PAR DESK / ACCOUNTING SERVICES 204 THOMAS BOYD HALL

An example of John Doe's PAR that requires a change because both the account splits and the workload % distributions are incorrect. The workload % distribution of effort on line 01 should be changed to 75% and line 03 should be used to add the appropriate account number and the workload % distribution. A copy of the Personnel Action Form should be attached as back up for the PAR. All lines on the PAR should always equal 100%. The form should be signed and dated by John Doe or his supervisor and returned promptly.

PARACCP 05/13/2013 10:24
 DEPT ACCT NO: 113400000
 DEPT NAME: MANAGEMENT

LOUISIANA STATE UNIVERSITY
 PERSONNEL ACTIVITY REPORT

PAR PD 7 PAGE 162
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NAME/ID	ACT(1) NO TYPE	LEDGER ACCOUNT	OBJ	SALARY DISTRIBUTION	WORKLOAD(2) %DISTRIBUTION	CORRECTED WORKLOAD(3) %DISTRIBUTION	COST SHARING ACCT NBR
Doe, John							
ID: XX-XXX-XXXX							
PAYTYPE: 1							
	1 R	113-40-0000	1110	11,499.99	100.00	75.00	
	2 D	DEPT ADMIN					
	3 R	113-40-0100	1110			25.00	
	4						
	5						
		TOTAL		11,499.99	100.00	100.00	

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

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(PREPARATION OR REVIEW) | <input type="checkbox"/> ADMIN DEPT BUDGETS | <input type="checkbox"/> D. FACULTY SENATE |
| | <input type="checkbox"/> OTHERS (SPECIFY) | <input type="checkbox"/> E. OTHER (SPECIFY) |

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EMPLOYEE John Doe DATE 5/13/13 SUPERVISOR _____ DATE _____

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An example of John Doe's PAR of which 100% of his effort is documented as departmental administration. Line 02 is used only to document departmental administration. The workload % distribution on line 01 should be reduced to zero and 100% should be added on line 02 to reflect 100% departmental administration. All lines on the PAR should always equal 100%. The departmental administration check list should be completed. The form should be signed and dated by John Doe or his supervisor and returned promptly.

PARACCP 05/13/2013 10:24
 DEPT ACCT NO: 113400000
 DEPT NAME: MANAGEMENT

LOUISIANA STATE UNIVERSITY
 PERSONNEL ACTIVITY REPORT

PAR PD 7 PAGE 162
 CERTIFICATION FOR PERIOD
 FROM 01/01/2013 THRU 03/31/2013

NAME/ID	ACT(1) NO TYPE	LEDGER ACCOUNT	OBJ	SALARY DISTRIBUTION	WORKLOAD(2) %DISTRIBUTION	CORRECTED WORKLOAD(3) %DISTRIBUTION	COST SHARING ACCT NBR
Doe, John							
ID: XX-XXX-XXXX							
PAYTYPE: 1	1	R	113-40-0000 1110	11,499.99	100.00	0.00	
	2	D	DEPT ADMIN			100.00	
	3						
	4						
	5						
			TOTAL	11,499.99	100.00	100.00	

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

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| <input checked="" type="checkbox"/> SUPRV OR MANAG ACTIVITES | <input type="checkbox"/> PREP CONT & GRANTS PROPOSALS | <input type="checkbox"/> COMMITTEE |
| <input type="checkbox"/> ADMIN PERSONL POLICIES
(INCLUDES PAR REVIEW) | <input type="checkbox"/> PREP OR REVIEW OF PAYR/PERS DOCS | <input type="checkbox"/> A. GENL POLICY OR EXECUTIVE |
| <input type="checkbox"/> PAC WORKLOAD ASSIGN
(PREPARATION OR REVIEW) | <input checked="" type="checkbox"/> SPACE MANAGEMENT | <input type="checkbox"/> B. SEARCH OR PROF RANK HIRING |
| <input type="checkbox"/> PREP OR REVIEW OF BUDGET | <input type="checkbox"/> PROPERTY CONTROL | <input type="checkbox"/> C. CURRICULUM |
| <input type="checkbox"/> PURCH & CHECK REQ
(PREPARATION OR REVIEW) | <input checked="" type="checkbox"/> ADMIN DEPT BUDGETS | <input type="checkbox"/> D. FACULTY SENATE |
| | <input type="checkbox"/> OTHERS (SPECIFY) | <input type="checkbox"/> E. OTHER (SPECIFY) |

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EMPLOYEE John Doe DATE 5/13/13 SUPERVISOR _____ DATE _____

PLEASE RETURN COMPLETED FORM TO : PAR DESK / ACCOUNTING SERVICES 204 THOMAS BOYD HALL

Cost Sharing

Cost sharing occurs when the Principal Investigator (PI) and/or other employees propose cost sharing to a potential sponsor and the agreement is funded. The PI can pledge a certain dollar amount or a certain percent of effort on the sponsored agreement at no cost to the sponsor. Documenting cost sharing on the PAR creates an auditable record that the employee worked on a sponsored project(s) while paid from departmental funds.

Example: Sally Smith proposed to the US Department of Energy that she would devote 25% of effort on a one year project at no cost to DOE. Smith's annual salary is \$60,000 and her monthly salary is \$5,000. Upon receipt of the award, an account was established which reflected the following cost sharing requirement:

Salary (25% of \$60,000)	\$15,000
Fringe Benefits 36%	5,400
Facilities & Admin Costs 48%*	<u>9,792</u>
	\$30,192

This example reflects cost sharing by LSU in the amount of \$30,192.

*Negotiated rates in effect at the time the proposal was submitted. Also, the fringe benefit and Facilities & Admin Costs are calculated by SPA when reporting cost sharing expenditures to the sponsor.

Record of Grant Establishment (RGE)

After the fully executed agreement is received in SPA, the RGE is prepared (example on next page) based on the agreement and approved budget. The cost sharing commitment in the budget is recorded on this document along with other essential information noted below:

- **Name** of the individual who established the account.
- **Account Title** = Name of sponsor.
- **LSU Account Number** = XXX-XX-XXXX
- **Beginning Date** = Start date of the agreement as specified in the agreement. No charges may be incurred prior to this date.
- **Grant Expiration Date** = Expiration date included in the agreement. No charges may be incurred after this date unless the account is an expired fixed price account.
- **Proposal Number** = The number assigned by OSP for the proposal (LSU only).
- **Grant Number** = Sponsor's contract/award number.
- **Grant Contact** = The individual in SPA who is responsible for invoicing and monitoring expenditures on the account.
- **Principal Investigator (PI)** = The person responsible for the project. The PI is usually named in the agreement. If not, the PI should be listed in the proposal and on the Proposal Routing and Approval Data Sheet.
- **F&A Cost Rate** = The rate used to calculate facilities & administrative (F&A) costs.
- **Fringe Benefit Rate** = The rate used to calculate fringe benefits. Current university rates are loaded. Contingent Labor and WAE rate is 7.65%.
- **GA Fringe Benefit Rate** = The rate used to calculate fringe benefits on graduate assistants.
- **GA Tuition Remission Rate** = The rate used to calculate tuition remission for graduate assistants.
- **Cost Sharing Flag** = A flag to indicate if the account has required cost sharing. If cost sharing is indicated, the appropriate cost sharing e-mail(s) and form(s) will be attached to the RGE.
- **Cost Sharing Amount** = Cumulative cost sharing commitment required to be documented.
- **Billing Cycle** = Frequency of invoicing.
- **Billing Type**
 - CR = **Cost Reimbursable** – Unused grant funds must be returned to sponsor.
 - FP = **Fixed Price** – Unused grant funds may be retained by the University. All associated project costs must be charged to that project.
- **Comments** = Any pertinent information relating to the award.
- **Cost Sharing** = Details regarding the types and amounts of cost sharing required.
- **Budget Breakdown** = A summary of the budget detailed by major cost categories.

A copy of the RGE is scanned to the Dean's office, grants coordinator or PI who is responsible for distributing copies to the appropriate departmental employees. The RGE should be reviewed to ensure that all information is correct. If anything is incorrect, the individual in SPA who established the account should be contacted.

Salary Cost Sharing

SPA will send a transmittal email with the completed RGE, copies of the budget, and the Cost Sharing Detail report from Reporting Tools. Upon receipt of this information, the PI should examine the budget and cost sharing amount or percentage specified on the RGE and Cost Sharing Detail report to ensure they agree with the approved budget. Any questions regarding the budget or cost sharing should be directed to the individual in SPA who established the account.

Information on the Cost Sharing Detail report includes:

1. The sponsored project account number.
2. The cost share type.
3. The period of performance of the sponsored project.
4. Names and LSU ID numbers of all employees pledged as cost sharing on the sponsored project.
5. Either the dollar amount or percent of effort that each employee has committed as cost sharing to the project.
6. The cost sharing that has been recorded to date on the project broken down by PAR period.

When reviewing salary cost sharing, the PI must ensure that:

- Employees pledged as cost sharing are employed during the period of the agreement. If an employee terminates or is granted extended leave, the PI is responsible for replacing the employee with another to assure sufficient cost sharing is provided and the project is successfully completed. In certain cases, the PI must notify the sponsoring agency.
- The committed salary amounts shown on the Cost Sharing Detail report must agree with the salary cost sharing dollars shown on the RGE form. SPA has the responsibility of monitoring the cost sharing. The Cost Detail reports are our tool to ensure that the cost sharing documentation is completed, as well as the department's and PI's reminder to document the respective PARs. The department should run a current Cost Sharing Detail report when certifying PARs so that PARs can be appropriately documented before they are returned to SPA. **It is the PI's responsibility to document cost sharing.**

- Each employee identified on the Cost Sharing Detail report must be paid on the appropriate state account. The seventh digit (function) of the state account must match the seventh digit (function) of the sponsored agreement. Example: XXX-XX-00XX can cost share to XXX-XX-X0XX but cannot cost share to XXX-XX-X1XX. The seventh digit describes the function of the account; i.e., “0” indicates instruction, “1” indicates research, “2” indicates public service, etc.
- It is the continuing responsibility of the PI to ensure that the pledged cost sharing is being contributed and documented properly throughout the period of the project by his department as well as other contributing departments.

SPA will calculate related fringe benefits and facilities & administrative costs when reporting cost sharing expenditures to the sponsor.

The following pages depict a Salary Cost Sharing transmittal email and Cost Sharing Detail report.



Finance & Administrative Services

Office of Accounting Services

Sponsored Program

Accounting

LSU Account # XXX-XX-XXXX has been assigned to the referenced sponsored agreement which requires cost sharing as indicated on the Record of Grant Establishment (RGE).

The enclosed RGE and Cost Sharing Detail by Sponsored Agreement represents the required cost sharing as specified in the budget and/or budget justification. Please notify the PAR Analyst at 578-1430 immediately of any changes in personnel, commitment of time, etc., affecting cost sharing on this agreement.

Documentation of Cost Sharing

1. The principal investigator of a sponsored project is responsible for documenting the matching or cost sharing commitment for that project or coordinating such documentation with his department chairman.
2. That portion of a cost sharing commitment which is comprised of personnel costs must be documented on Personnel Activity Reports (PARs) in order to qualify as cost sharing. After receiving the PAR from the principal investigator's department, Sponsored Program Accounting will automatically add the related fringe benefits and F & A costs when reporting cost sharing expenditures to the sponsoring agency.
3. Salary cost sharing to be contributed toward activities under the subject sponsored agreement involves salaries (objects 1110, 1120, and/or 1230 only), fringe benefits, and related F & A costs. Cost sharing or matching on sponsored projects must be committed from funds whose function matches that of the restricted project funds. Thus, sponsored research projects must be matched by research funds (1 in the 7th digit of University account number), training projects by instruction funds (0 in the 7th digit), and public service projects by public service funds (2 in 7th digit).

Please see the key below listing the cost sharing types for your reference:

Cost Sharing Type Key			
A	F&A	N	Non-Salary
B	Fringe Benefits	O	Other Agreement
F	Foundation	S	Salaries
G	GA FB	T	Tuition Remission
I	In Kind	U	Unrecovered F&A
K	Subcontract	Z	Other

*COST SHARING DETAIL
BY SPONSORED AGREEMENT*

ACCOUNT	C S	BEGIN DATE	EXPIRE DATE	EMPL NAME	LSU ID	COST SHARE COMMITMENT AMOUNT	COST SHR PCNT	COST SHARE RECORDED	PCNT DOCUMENTED	COST SHR ACCOUNT	PAR OBJ	FISC PD	YEAR
--	--	--	--	--	--	--	--	--	--	--	--	--	--
XXXXXXXXXX	A	01MAY2010	30APR2013	N/A		10,203.00	0.00	.	.				
						10,203.00		.	.				
	B	01MAY2010	30APR2013	N/A		9,957.00	0.00	.	.				
						9,957.00		.	.				
	S	01MAY2010	30APR2013	Doe, John R	89XXXXXXXX	0.00	4.43	.	.				
						0.00		.	.				
		01MAY2010	30APR2013	Smith, Fred	89XXXXXXXX	10,500.00	0.00	.	.				
						10,500.00		.	.				
						30,660.00		.	.				

PAR example for Jean Doe, an academic employee with an annual salary of \$88,035 and a monthly salary of \$9,781.67. She pledged to cost share \$22,010 for one year on Project JKL. To meet this cost sharing requirement, Jean Doe should devote and document 25% of her salary on PARs 1 and 2. To compute 25%:

Step 1: \$22,010 divided by \$88,035 = .25 (25%)

Step 2: \$22,010 divided by 2 PARs = \$11,005

Check 1: \$88,035 divided by 2 = \$44,017.50

Check 2: \$44,017.50 times 25% = \$11,005 (rounded to nearest \$1)

Please note that on the PAR example, the workload distribution % on line 02 has been reduced by 25% and line 05 has been added to document the 25% for cost sharing on the account number for Project JKL. All lines on the PAR should equal 100%. The form should be signed and dated by Jean Doe or her supervisor and returned promptly.

PARACCP 05/13/2013 12:47 LOUISIANA STATE UNIVERSITY PAR PD 1 PAGE 1264
 DEPT ACCT NO: 115800000 PERSONNEL ACTIVITY REPORT CERTIFICATION FOR PERIOD
 DEPT NAME: DEPARTMENT OF BIOLOGICAL SCIENCES FROM 08/13/2012 THRU 12/14/2012

NAME/ID	ACT (1) NO TYPE	LEDGER ACCOUNT	OBJ	SALARY DISTRIBUTION	WORKLOAD (2) %DISTRIBUTION	CORRECTED WORKLOAD (3) %DISTRIBUTION	COST SHARING ACCT NBR
Doe, Jean							
ID: XX-XXX-XXXX							
PAYTYPE: 4	1 R	115-20-0100 1110		1,661.50	3.78		
	2 R	115-80-0000 1110		21,178.00	48.11	23.11	
	3 R	115-80-0100 1110		21,178.00	48.11		
	4 D	DEPT ADMIN				25.00	115-80-50XX
	5 C	115-80-0000 1110					
	6						
	7						
		TOTAL		44,017.50	100.00	100.00	

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

- | | | |
|--|---|--|
| <input type="checkbox"/> SUPRV OR MANAG ACTIVITES | <input type="checkbox"/> PREP CONT & GRANTS PROPOSALS | <input type="checkbox"/> COMMITTEE |
| <input type="checkbox"/> ADMIN PERSONNEL POLICIES
(INCLUDES PAR REVIEW) | <input type="checkbox"/> PREP OR REVIEW OF PAYR/PERS DOCS | <input type="checkbox"/> A. GENL POLICY OR EXECUTIVE |
| <input type="checkbox"/> FAC WORKLOAD ASSIGN
(PREPARATION OR REVIEW) | <input type="checkbox"/> SPACE MANAGEMENT | <input type="checkbox"/> B. SEARCH OR PROF RANK HIRING |
| <input type="checkbox"/> PREP OR REVIEW OF BUDGET | <input type="checkbox"/> PROPERTY CONTROL | <input type="checkbox"/> C. CURRICULUM |
| <input type="checkbox"/> PURCH & CHECK REQ
(PREPARATION OR REVIEW) | <input type="checkbox"/> ADMIN DEPT BUDGETS | <input type="checkbox"/> D. FACULTY SENATE |
| | <input type="checkbox"/> OTHERS (SPECIFY) | <input type="checkbox"/> E. OTHER (SPECIFY) |

- (1) ACTIVITY TYPES: R/REGULAR ACCOUNT #, D/DEPT ADMIN, C/COST SHARING.
 (2) DERIVED FROM CURRENT PERSONNEL FORM
 (3) COMPLETE THIS COLUMN IF THERE WAS A CHANGE TO WORKLOAD DISTRIBUTION DURING THIS REPORTING PERIOD.

I OR MY SUPERVISOR HAVING FIRST-HAND KNOWLEDGE OF THE ABOVE EMPLOYEE'S/EMPLOYEES' WORK CONFIRM THAT THIS DISTRIBUTION REPRESENTS A REASONABLE APPORTIONMENT OF THE WORK PERFORMED BY THE EMPLOYEE(S) DURING THIS REPORTING PERIOD.

EMPLOYEE Jean Doe DATE 3/1/13 SUPERVISOR _____ DATE _____

PLEASE RETURN COMPLETED FORM TO : PAR DESK / ACCOUNTING SERVICES 204 THOMAS BOYD HALL

PAR example for Jack Doe, a fiscal graduate assistant with an annual salary of \$24,000 and a monthly salary of \$2,000. The PI budgeted \$2,400 as graduate assistant cost sharing. To meet this cost sharing requirement, Jack Doe should devote and document 10% of his effort on fiscal year 2013 PARs 6, 7 and 8. Also, Jack Doe should devote and document 10% of his salary on fiscal year 2014 PAR 5. To compute 10%:

- Step 1: \$2,400 divided by \$24,000 = .10 (10%)
- Step 2: \$2,400 divided by 4 PARs = \$600
- Check 1: \$24,000 divided by 4 = \$6,000
- Check 2: \$6,000 times .10 = \$600

Please note that on the PAR example the workload % distribution on line 01 has been reduced by 10% and the cost sharing information on line 04 has been added to document the 10% for cost sharing on the account number for Project TUV. All lines on the PAR should equal 100%. The form should be signed and dated by Jack Doe's supervisor and returned promptly.

PARACCP 05/13/2013 12:48 DEPT ACCT NO: 115200000 DEPT NAME: CHEMISTRY	LOUISIANA STATE UNIVERSITY PERSONNEL ACTIVITY REPORT	PAR PD 6 CERTIFICATION FOR PERIOD FROM 10/01/2012 THRU 12/31/2012
	PAGE	220

NAME/ID	ACT(1) NO	TYPE	LEDGER ACCOUNT	OBJ	SALARY DISTRIBUTION	WORKLOAD(2) %DISTRIBUTION	CORRECTED WORKLOAD(3) %DISTRIBUTION	COST SHARING ACCT NBR
Doe, Jack ID: XX-XXX-XXXX PAYTYPE: 1	1	R	115-20-0000	1230	4,875.00	81.25	71.35	
	2	R	115-20-0039	1230	1,125.00	18.75		
	3	D	DEPT ADMIN				10.00	115-20-60XX
	4	C	115-20-0000	1230				
	5							
	6							
	TOTAL				6,000.00	100.00	100.00	

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

<input type="checkbox"/> SUPRV OR MANAG ACTIVITES	<input type="checkbox"/> PREP CONT & GRANTS PROPOSALS	<input type="checkbox"/> COMMITTEE
<input type="checkbox"/> ADMIN PERSNL POLICIES (INCLUDES PAR REVIEW)	<input type="checkbox"/> PREP OR REVIEW OF PAYR/PERS DOCS	<input type="checkbox"/> A. GENL POLICY OR EXECUTIVE
<input type="checkbox"/> FAC WORKLOAD ASSIGN (PREPARATION OR REVIEW)	<input type="checkbox"/> SPACE MANAGEMENT	<input type="checkbox"/> B. SEARCH OR PROF RANK HIRING
<input type="checkbox"/> PREP OR REVIEW OF BUDGET	<input type="checkbox"/> PROPERTY CONTROL	<input type="checkbox"/> C. CURRICULUM
<input type="checkbox"/> PURCH & CHECK REQ (PREPARATION OR REVIEW)	<input type="checkbox"/> ADMIN DEPT BUDGETS	<input type="checkbox"/> D. FACULTY SENATE
	<input type="checkbox"/> OTHERS (SPECIFY) _____	<input type="checkbox"/> E. OTHER (SPECIFY)

(1) ACTIVITY TYPES: R/REGULAR ACCOUNT #, D/DEPT ADMIN, C/COST SHARING.
(2) DERIVED FROM CURRENT PERSONNEL FORM
(3) COMPLETE THIS COLUMN IF THERE WAS A CHANGE TO WORKLOAD DISTRIBUTION DURING THIS REPORTING PERIOD.

I OR MY SUPERVISOR HAVING FIRST-HAND KNOWLEDGE OF THE ABOVE EMPLOYEE'S/EMPLOYEES' WORK CONFIRM THAT THIS DISTRIBUTION REPRESENTS A REASONABLE APPORTIONMENT OF THE WORK PERFORMED BY THE EMPLOYEE(S) DURING THIS REPORTING PERIOD.

EMPLOYEE _____ DATE _____ SUPERVISOR Supervisor DATE 2/15/13

PLEASE RETURN COMPLETED FORM TO : PAR DESK / ACCOUNTING SERVICES 204 THOMAS BOYD HALL

PAR example for Mary Smith, a fiscal employee with an annual salary of \$30,000 and a monthly salary of \$2,500. She pledged to cost share \$4,500 for one year on Project XYZ which has a start date of 9/1/11 and a grant end date of 8/31/12. To meet this cost sharing requirement, Mary Smith should devote and document cost sharing on fiscal year 2012 PARs 5, 6, 7 and 8 on fiscal year 2013 PAR 5.

Since Mary Smith started cost sharing to Project XYZ on 9/1/11, her fiscal year 2012 PAR 5 reflects her salary for only one month. Since the grant expires on 8/31/12, her fiscal year 2013 PAR 5 reflects her salary for only two months. Therefore, Mary Smith would only devote and document 5% of effort on PAR 5 2012 and 10% of effort on PAR 5 2013. To compute 5%:

- Step 1: \$4,500 divided by \$30,000 = .15 (15%)
- Step 2: \$4,500 divided by 4 PARs = \$1,125
- 2012 PAR 5 Step 3: \$1,125 divided by 3 months times 1 month = \$375 = .5 (5%)
- 2013 PAR 5 Step 4: \$1,125 divided by 3 months times 2 months = \$750 = .10 (10%)

Please note that on the PAR example the workload % distribution on line 01 has been reduced by 5% and line 03 has been added to document the 5% for cost sharing on the account number for Project XYZ. All lines on the PAR should equal 100%. The form should be signed and dated by Mary Smith or her supervisor and returned promptly.

PARACCP 05/28/2013 08:46 DEPT ACCT NO: 115800000 DEPT NAME: DEPARTMENT OF BIOLOGICAL SCIENCES	LOUISIANA STATE UNIVERSITY PERSONNEL ACTIVITY REPORT	PAR PD 5 PAGE 630 CERTIFICATION FOR PERIOD FROM 07/01/2011 THRU 09/30/2011
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NAME/ID	ACT(1) NO TYPE	LEDGER ACCOUNT	OBJ	SALARY DISTRIBUTION	WORKLOAD(2) %DISTRIBUTION	CORRECTED WORKLOAD(3) %DISTRIBUTION	COST SHARING ACCT NBR
Smith, Mary	1 R	115-80-0000	1110	7,500.00	100.00	95.00	
ID: XXX-XX-XXXX	2 D	DEPT ADMIN					
PAYTYPE: 1	3 C	115-80-0000	1110			5.00	115-80-50XX
	4						
	5						
		TOTAL		7,500.00	100.00	100.00	

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

<input type="checkbox"/> SUPRV OR MANAG ACTIVITIES	<input type="checkbox"/> PREP CONT & GRANTS PROPOSALS	<input type="checkbox"/> COMMITTEE
<input type="checkbox"/> ADMIN PERSNL POLICIES (INCLUDES PAR REVIEW)	<input type="checkbox"/> PREP OR REVIEW OF PAYR/PERS DOCS	<input type="checkbox"/> A. GENL POLICY OR EXECUTIVE
<input type="checkbox"/> FAC WORKLOAD ASSIGN (PREPARATION OR REVIEW)	<input type="checkbox"/> SPACE MANAGEMENT	<input type="checkbox"/> B. SEARCH OR PROF RANK HIRING
<input type="checkbox"/> PREP OR REVIEW OF BUDGET	<input type="checkbox"/> PROPERTY CONTROL	<input type="checkbox"/> C. CURRICULUM
<input type="checkbox"/> PURCH & CHECK REQ (PREPARATION OR REVIEW)	<input type="checkbox"/> ADMIN DEPT BUDGETS	<input type="checkbox"/> D. FACULTY SENATE
	<input type="checkbox"/> OTHERS (SPECIFY)	<input type="checkbox"/> E. OTHER (SPECIFY)

(1) ACTIVITY TYPES: R/REGULAR ACCOUNT #, D/DEPT ADMIN, C/COST SHARING.
 (2) DERIVED FROM CURRENT PERSONNEL FORM
 (3) COMPLETE THIS COLUMN IF THERE WAS A CHANGE TO WORKLOAD DISTRIBUTION DURING THIS REPORTING PERIOD.

I OR MY SUPERVISOR HAVING FIRST-HAND KNOWLEDGE OF THE ABOVE EMPLOYEE'S/EMPLOYEES' WORK CONFIRM THAT THIS DISTRIBUTION REPRESENTS A REASONABLE APPORTIONMENT OF THE WORK PERFORMED BY THE EMPLOYEE(S) DURING THIS REPORTING PERIOD.

EMPLOYEE Mary Smith DATE 11/15/11 SUPERVISOR _____ DATE _____

PLEASE RETURN COMPLETED FORM TO : PAR DESK / ACCOUNTING SERVICES 204 THOMAS BOYD HALL

For fiscal year 2013 PAR 5, Mary Smith should devote and document 10% of effort. Please note that on the PAR example the workload % distribution on line 01 has been reduced by 10% and line 03 has been added to document the 10% for cost sharing on the account number for project XYZ. All lines on the PAR should equal 100%. The form should be signed and dated by Mary Smith or her supervisor and returned promptly.

PARACCP 05/28/2013 08:46
 DEPT ACCT NO: 115800000
 DEPT NAME: DEPARTMENT OF BIOLOGICAL SCIENCES

LOUISIANA STATE UNIVERSITY
 PERSONNEL ACTIVITY REPORT

PAR PD 5 PAGE 612
 CERTIFICATION FOR PERIOD
 FROM 07/01/2012 THRU 09/30/2012

NAME/ID	ACT (1) NO TYPE	LEDGER ACCOUNT	OBJ	SALARY DISTRIBUTION	WORKLOAD (2) %DISTRIBUTION	CORRECTED WORKLOAD (3) %DISTRIBUTION	COST SHARING ACCT NBR
Smith, Mary	1 R	115-80-0000	1110	7,500.00	100.00	90.00	
ID: XXX-XX-XXXX	2 D	DEPT ADMIN					
PAYTYPE: 1	3 C	115-80-0000	1110			10.00	115-80-50XX
	4						
	5						
		TOTAL		7,500.00	100.00	100.00	

DEPARTMENTAL ADMINISTRATIVE CHECK LIST

- | | | |
|---|---|--|
| <input type="checkbox"/> SUPRV OR MANAG ACTIVITES | <input type="checkbox"/> PREP CONT & GRANTS PROPOSALS | <input type="checkbox"/> COMMITTEE |
| <input type="checkbox"/> ADMIN PERSNL POLICIES
(INCLUDES PAR REVIEW) | <input type="checkbox"/> PREP OR REVIEW OF PAYR/PERS DOCS | <input type="checkbox"/> A. GENL POLICY OR EXECUTIVE |
| <input type="checkbox"/> FAC WORKLOAD ASSIGN
(PREPARATION OR REVIEW) | <input type="checkbox"/> SPACE MANAGEMENT | <input type="checkbox"/> B. SEARCH OR PROF RANK HIRING |
| <input type="checkbox"/> PREP OR REVIEW OF BUDGET | <input type="checkbox"/> PROPERTY CONTROL | <input type="checkbox"/> C. CURRICULUM |
| <input type="checkbox"/> PURCH & CHECK REQ
(PREPARATION OR REVIEW) | <input type="checkbox"/> ADMIN DEPT BUDGETS | <input type="checkbox"/> D. FACULTY SENATE |
| | <input type="checkbox"/> OTHERS (SPECIFY) | <input type="checkbox"/> E. OTHER (SPECIFY) |

- (1) ACTIVITY TYPES: R/REGULAR ACCOUNT #, D/DEPT ADMIN, C/COST SHARING.
 (2) DERIVED FROM CURRENT PERSONNEL FORM
 (3) COMPLETE THIS COLUMN IF THERE WAS A CHANGE TO WORKLOAD DISTRIBUTION DURING THIS REPORTING PERIOD.

I OR MY SUPERVISOR HAVING FIRST-HAND KNOWLEDGE OF THE ABOVE EMPLOYEE'S/EMPLOYEES' WORK CONFIRM THAT THIS DISTRIBUTION REPRESENTS A REASONABLE APPORTIONMENT OF THE WORK PERFORMED BY THE EMPLOYEE(S) DURING THIS REPORTING PERIOD.

EMPLOYEE Mary Smith DATE 11/25/12 SUPERVISOR _____ DATE _____

PLEASE RETURN COMPLETED FORM TO : PAR DESK / ACCOUNTING SERVICES 204 THOMAS BOYD HALL

Frequently Asked Questions

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

A. The employee, the employee's supervisor, or the principal investigator 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. *Do all classified employees receive a PAR?*

A. PARs for classified employees are automatically generated for those employees appointed on a sponsored agreement (accounts with a 4, 5, or 6 in the sixth position) or federal appropriation (account with a 3 in the sixth position). If a classified employee is cost shared to a sponsored agreement, the PAR Analyst must be notified so that a manual PAR can be generated.

Q. *What if an employee is committed to cost share on a sponsored agreement and is not scheduled to receive a PAR?*

A. Contact the PAR Analyst in SPA at 8-1430, 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 student and contingent/transient employees not receive a PAR?*

A. A PAR is not generated for student employees 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 the PAR Analyst in Sponsored Program Accounting (336 Thomas Boyd if hand delivered or Office of Accounting Services, 204 Thomas Boyd if mailed through campus mail).

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

A. Call the PAR Analyst in SPA at 8-1430

Q. *How should Departmental Administration be computed?*

A. Estimate you time spent on the following areas (as a percentage of your total activities):

- Supervisory or management activities
- Administrative personnel policies (includes PAR review)
- Faculty workload assignment (preparation or review)
- Preparation or review of budget
- Purchasing & check requests (preparation or review)
- Preparation of contract & grant proposals
- Preparation or review of payroll/personnel documents
- Space management
- Property control
- Administration of departmental budgets
- Other (specify)
 - Committee
 - General policy or executive
 - Search or professional rank hiring
 - Curriculum
 - Faculty senate
 - Other (specify)

Q. *If an individual is charged 100% to a sponsored project account (4, 5, or 6 in the sixth digit of the account number), can departmental administration be claimed?*

A. No. The individual worked 100% on the sponsored project which is not departmental administrative duties. If the employee performed administrative duties, he should not be charged 100% to a sponsored agreement.

Q. *May a graduate assistant claim departmental administration on his PAR?*

A. No. Only faculty and staff can conduct departmental administration activities.

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. Also, the Cost Sharing Detail reports on Reporting Tools will list the cost share commitments by account and employee.

Q. *What do I do if I have a sponsored project with a "1" in the seventh digit of the account number and the employee's effort that is being cost shared to the project is currently paid 100% on 0000 funds?*

A. Process a Change in Source of Funds ("XCSF") personnel action form transferring employee from 0000 funds to 0100 funds.

Q. *Can object code 1050 be used for cost sharing purposes?*

A. No. Since object code 1050 is department head salary supplement, it cannot be used for cost sharing purposes; however, it should be used to calculate departmental administration.

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

A. Sabbatical leave is included in the fringe benefit rate and cannot be charged directly to a sponsored project or be included as a cost sharing contribution. If federally funded, principal investigators should notify the sponsor through normal University channels 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. *Since the Record of Grant Establishment indicates a dollar amount that must be cost shared, but the budget justification states the PI will cost share 25% effort during the academic year and the principal investigator receives a salary increase, what amount should be cost shared?*

A. The principal investigator must continue to devote 25% because this is the level of effort he pledged in the proposal and is required by the award.

Q. *If a graduate assistant is unable to cost share, can the principal investigator cost share more?*

A. Yes. The principal investigator can devote more effort to the project than proposed. Rarely would prior approval by the sponsor be required.

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. For auditing purposes, copies of the PAR forms should be retained for 3 years. Also, a copy of a PAR is used in the rare instance that the PAR need to be re-certified. In such an event, you would adjust the PAR and write "re-certified" on it before sending it to SPA. The PAR must be signed and dated.

Q. *If I am 100% instruction, why must I certify and return my PAR?*

A. OMB Circular A-21 requires universities to develop a facilities and administrative rate for all functions, including research and instruction.