

Personnel Activity Reports (PARs)

What is a PAR?

Personnel Activity Reports are used to “certify” the time you have spent working on a project funded either all or in part by grant funds. According to federal regulations, all personnel must document their time spent working on grant-funded projects through a process referred to as *effort reporting*.

Why is this important?

By far, the largest expense on grant projects is personnel salary. Effort reporting (through PARs) is the institution’s way of certifying that the salary paid from grant funds was for work related to the funded project. Several major research universities have been fined in recent years for problems in their effort reporting process.

Is there an Operating Policy and instructions?

Yes. TTUHSC OP 65.07 Personnel Activity Reporting

How do I calculate my percent effort?

Effort is expressed as a percentage of the total amount of time spent fulfilling the individual’s work-related duties. For the purposes of effort reporting, it is not defined as a percentage of a 40-hour work week. In other words, it depends on the number of hours in your average work week. For example, if you work an average of 60 hours per week, 10% of your time equals 6 hours per week.

What is cost sharing?

Time spent working on a grant-funded project can either be paid from the grant itself or by TTUHSC. When TTUHSC pays all or part of your salary for working on a grant-funded project, this is referred to as cost sharing, because the institution is sharing the cost of the project with the funding agency. Some grant programs *require* the institution to share the cost of the project (referred to as *mandatory* cost sharing).

PARs are also used to certify time spent working on a grant project that is being paid by TTUHSC to fulfill its cost sharing commitment. In this case, effort reporting is completed under the cost sharing section of the PAR.

How do I get a PAR?

PARs are automatically generated based on payroll information. If any percentage of your salary is paid from a grant, then you will receive an email notifying you that a PAR is available on-line for your review and approval.

Who can sign the PAR?

Each individual should certify his or her own PAR; however, another employee may certify the PAR who has “first-hand knowledge” of the individual’s work activities (the person must have suitable means of verification that the work was performed.) According to federal auditors, this does not typically include departmental administrators.

By signing a PAR, you are certifying the percentage of effort that you or the person for whom you are certifying actually spent working on the grant-funded project during a particular time period.