



Georgia Department of Education Personnel Activity Report (PAR) Instructions

Who should complete a PAR?

Employees who work on multiple activities or cost objectives and who are paid with multiple fund sources must complete a PAR. A PAR is necessary when employees work on:

1. More than one Federal award (e.g. employee works on the 21st CCLC program and another Federally funded program).
2. A Federal award and a non-Federal award (e.g. employee works on the 21st CCLC program and on a state or locally funded program or activity).
3. An indirect cost activity and a direct cost activity.
4. Two or more indirect activities which are allocated using different allocation bases.
5. An unallowable activity (i.e. activities not allowed under Federal regulations) and a direct or indirect cost activity (i.e. activities allowed under Federal regulations).

In other words, a PAR is required if the employee works on the 21st CCLC program and something else and is paid from two different fund sources (i.e. 21st CCLC grant funds and something else).

What requirements must a PAR meet?

A PAR must meet the following requirements:

1. It must reflect an after-the-fact distribution of the actual activity of the employee
2. It must account for the total activity for which the employee is compensated
3. It must be prepared at least monthly and must coincide with one or more pay periods
4. It must be signed by the employee

Who should sign the PAR?

The employee should sign it.

Why is a PAR needed?

Federal regulations require that employees who work on multiple activities or cost objectives need a distribution of their salaries and wages and this distribution needs to be supported by a PAR or equivalent documentation.

How Often?

A PAR needs to be completed at least monthly. A PAR needs to coincide with one or more pay periods. Generally, it is easiest to have your PARs completed on the same frequency as your payroll. If you pay employees semi-monthly, for example, then you would have those employees complete PARs semi-monthly. Consequently, you will have the same number of PARs as pay periods at year end.



Dr. John D. Barge, State School Superintendent
"Making Education Work for All Georgians"

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Should the hours listed on the PAR reconcile to hours paid through payroll?

Yes. PARs need to coincide with at least one pay period. If an employee, for example is paid for 80 hours for work done from June 1 through June 15, then the PAR for this time period should reflect 80 hours worked.

Do contractors need to complete a PAR?

No.

If the employee is paid hourly or works part-time do they need to complete a PAR?

Yes. Both hourly employees and part-time employees need to complete a PAR if they work on multiple cost objectives.

What should be recorded in the Non - 21st CCLC Hours column?

All time worked or paid that is not related to the 21st CCLC program. This includes other Federal programs, state activities, local activities, leave, holidays, and indirect activities. You can create more columns to track non-21st CCLC time (please see the answer below).

Can the PAR contain more than two columns to track time worked?

Yes. You can create as many columns as you need to track non-21st CCLC time. Hours worked on the 21st CCLC needs to be tracked separately but you can create additional columns to track hours worked on other programs as needed.

Can a person be paid based on budget or distribution estimates?

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:

1. The system for establishing the estimates produces reasonable approximations of the activity actually performed;
2. At least quarterly, comparisons of actual costs (i.e. actual time worked) based on the PARs to budget distributions are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and,
3. The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.