

## **Personnel Activity Report (PAR)**

**PURPOSE OF THIS FORM:** This form is used to document the Time Reporting requirements of the Education Department General Administrative Guidance (EDGAR), set forth in 2 CFR Part 200 *et seq.* Employees who work on multiple activities funded from different sources have personnel activity records that support the distribution of their salaries / wages. A log must be attached to each monthly PAR documenting the time reported. The same time log should be used to document all of the employee's work activities.

### **DIRECTIONS FOR COMPLETION:**

**Personnel Activity Report (PAR) (Must be completed at least monthly and coincide with pay period.**

- Give full name of employee
  - Social Security or Identifying Number—*optional*
  - Month/year—must be completed each month after-the-fact
  - Work Activity—list any program from which the employee's salary is funded (General Purpose, CTE, IDEA Part B, Title I, etc.) Then give the percentage of time the employee works in each program
  - Add each percentage of time across the column to determine total percentage of time worked— this must agree with employee personnel and budget records.
  - Employee must sign each month
  - Date PAR was completed and signed by employee
  - Give position/title of employee (SE Supervisor, Teacher, Educational Assistant, Nurse, etc.)
  - Provide the location of where the employee is assigned to work (name of school, central office, etc.)
  - Attach supporting time log to PAR form.

# ABERDEEN SCHOOL DISTRICT #58

## Personnel Activity Report (PAR)

Employee: \_\_\_\_\_ Position: \_\_\_\_\_ Reporting Period: \_\_\_\_\_  
 Job Location: \_\_\_\_\_

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Cost objective (program activity)	Fund Code	Program	Distribution of Time (percentage or hours)

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Time Distribution Records must be maintained for all employees whose salaries are paid in whole or in part with Federal funds, 200.430(i)(1). The type of documentation depends on how many "cost objectives" the employee worked. These cost objectives must be connected to the employee's salary source.

Current Personnel Activity Report (PAR) Requirements

- For employees who work on multiple cost objectives (more than one Federal award or a Federal award and a non-Federal award):
  - a. Must complete a personnel activity report (PAR) (i.e. timecard, Outlook calendar, Journal)
  - b. PAR must be completed after the work has been performed
  - c. The PAR must account for the total activity (not just one Federal cost objective)
  - d. PAR must be signed by the employee
  - e. PAR must be completed at least monthly and coincide with one or more pay periods

De Minimus Benefit: Up to 5% of an employee's time may be worked on another cost objective, and this limited work does not need to be captured in time and effort records. However, the work performed on these limited duties cannot deprive the benefit from the intended beneficiaries (Brustien & Manasevit, NASTID 2014).

# Aberdeen School District #58 Federally Funded Employee Multiple Cost Objectives Report - Time and Effort

Employee Name \_\_\_\_\_

School \_\_\_\_\_

Area 1 \_\_\_\_\_

Area 2 \_\_\_\_\_

Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Hours Area 1																															
Hours Area 2																															

September 2016

Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Hours Area 1																														
Hours Area 2																														

**Legend:**

- Area 1 Hours Worked \_\_\_\_\_ 0
- Area 2 Hours Worked \_\_\_\_\_ 0
- Total Hours Worked \_\_\_\_\_ 0
- Employee Signature \_\_\_\_\_
- Supervisor's Signature \_\_\_\_\_
- SLT-Sick      PLT-Personal Leave
- V-Vacation    EC-Extra Curricular
- H-Holiday     SS-School Sponsored Activities
- J-Jury Duty    W-Workshops/Conferences
- Leave No Pay    Comp-Compensatory Time (+accrued -used)