

**A-21 Personnel Activity Reports (PAR)
Certification of Effort For Salaries and Wages
Charged to Contract/Grant Funds, Federal Appropriations Funds and Cost Share Orgs**

The University must review compensation for personal services that are charged to contract/grant funds, including cost sharing orgs and federal appropriations funds. These requirements are contained in the Federal Office of Management & Budget Circular A-21, Cost Principles for Educational Institutions.

The A-21 Personnel Activity Report must be signed by someone who has **first-hand knowledge** that the salaries or wages charged to a sponsored project are reasonable in relation to the work that was done on the project. Certification should be made by the principal investigator; the department head, if he/she has first-hand knowledge of the effort of the employee; or the individual listed on the certification. Please note that authority to sign the certification cannot be delegated to administrative or clerical assistants. The PAR contains instructions for completing and returning the forms.

Following is a brief outline of the University's personnel activity certification system. Please call the Contracts and Grants Accounting office if you have a question.

Each calendar quarter an A-21 Effort Certification (Personnel Activity Report) is produced using payroll records. A report is generated for all employees receiving compensation from contract/grant funds, cost share orgs or federal appropriations funds. The report gives the employee name and lists all funds from which the employee received pay during the preceding quarter.

When the report is completed, it is placed in the HR Repository in e~Print. The Contracts and Grants Accounting office sends an email to applicable units notifying them that PARs for the preceding quarter have been produced and are in e~Print, ready for completion.

The person certifying should review the report to determine if the percentage of pay closely correlates with the percentage of effort by the employee listed. If there is a variance of 5 percent or more between the "% of Monthly Salary" and the "Estimate of Actual % of Time," the salary distribution should be corrected. (See the section above on "Salary and Wage Transfers.") (Note, biweekly employees' time and pay will be expressed as "Number of Hours Worked".)