MAAD MEETING SUMMARY
Thursday, Feb 22, 2007, 3-5PM, 2300 Delaware, A275G
Chair, Larry Castro … approximately 30 in attendance

- **Retroactive Vacation Accruals, credits, and how they are costed:** (Susie Ellestad, PBS)
  
  When vacation accruals are recorded, the current FOAPAL assignment for that employee is used, which may not be the FOAPAL with the original payroll expense. There have been instances of very long time lags between the time of the actual vacation and when the adjustment is recorded. Larry will investigate into what is creating the time lag.

- **Budgeting Equipment:** (Susie Ellestad, PBS)
  
  NSF-MRI’s – do not allow for “Maintenance Agreements”.

  **UCSC Definition:** "Inventorial Equipment" refers to items that must be tracked through UCSC's property and financial systems. These items are either owned by or in the custody of UCSC, and have the following features:
  
  - Have an acquisition value of $5000 or more
  - Are non-expendable
  - Can stand alone
  - Have a normal useful life of one year or more
  - Qualify as tangible personal property (can be appraised for value)

  ➢ When reviewing a new proposal, be alerted by large quoted amounts as there may be hidden unallowable charges that will need to be funded from another fund source; or, non-equipment charges that will be subject to overhead.

- **Participant Support CG3P00:** (non-agenda item)
  
  If Participant Support is charged, it must be a budgeted line item on the grant. If budgeted, line items must adhere to the definition in the NSF Grants Policy Manual or to the special guidelines pertaining only to NSF Research Experiences for Undergraduate (REU) awards.

  **Definition and Guideline Summary (see NSF Grants Policy Manual (GPM), section 618):**

  Participant support costs are to help defray the costs of personal maintenance while participating in a conference or training activity. They are meant for items such as subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects.

  For NSF Grants, funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the cognizant Program Officer. Therefore, awardee organizations must account for participant support costs separately.

  Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project.
UCSC Participation in upcoming NCURA Satellite Conferences: (Carolyn Hall, SOE)
(National Council of University Research Administrators, est. 1959)

See registration scan (attached) for full details and contact Francis Ruiz-Woods if interested in contributing to and sharing in this information.
Performance Activity Reports (PARs): Currently UCLA has been online since Nov 2006, UCB and UCD are also participating in this pilot program. UCSF and UCSD will join next year. During 2008, UCSC will work with UCOP on the initial IT coordination with the campus. UCSC will be monitoring the results of the pilot campus’ experiences in order to more accurately determine what resources we will need to successfully implement ERS.

Performance Activity Reports (PARs) fulfill an OMB A-21 requirement to certify that the effort (or work) by individuals on a project is commensurate with the personnel expenses that were charged against it. EMF distributes approximately 1,000 PARS for each quarter.

Cost Share & PARs: Even though most PIs are not paid from their awards, it is still important to certify their effort on a project with a PAR. This is a necessity when there is committed cost sharing. In general, when there is effort cost sharing on an award, there should also be an associated PAR to certify the effort for each project being cost shared. If one is not being produced for someone, please send that name to Mary McKane (forest@ucsc.edu) in EMF to ensure that subsequent PAR reports will be produced for that person.

Certifying PARs: This is normally done by the PI, but in certain instances a designee, such as a Program Director, can sign so long as the person has direct knowledge of the actual work being performed on the project (not a general administrator). This designee should also have a documented delegation of authority from the PI. For non-exempt staff, a timesheet in lieu of a PAR will suffice if it shows:

- Hours worked per project
- Correct FOAPAL distribution
- Proper PI authorization (or designee) for each FOAPAL

EMF PARS Processing Schedule (Mary McKane): PARs processing generally lag one quarter behind the reporting period. This lag allows PARs to reflect any payroll transfers done during the following quarter for that reporting period. PARs are then created and distributed to units. If a PAR was produced before a transfer was recorded, it should then be annotated appropriately before certification. If a payroll transfer was executed after a certified PAR was returned to EMF, the divisional or departmental office should type a revised PAR for certification and submission to EMF.

Schedule of PAR distribution:
- SUMMER, February or by March 1st
- FALL, April 1st
- WINTER, July 1st
- SPRING, September 1st

In December/January, the previous year is closed out. After that time older PARS will not be reflected on the “Missing PARs” report; however, departments should keep sending them in as we will still need them for audit purposes. Instead of once yearly, Missing PARs reports will now be sent out twice quarterly.

See also PARS information on EMF website: [http://finaff.ucsc.edu/emf/par.htm](http://finaff.ucsc.edu/emf/par.htm)