

EFFORT REPORTING & PARs at WUSTL

Frequently Asked Questions (FAQ) for PARs Coordinators

What's the relationship between effort reporting, PARs, and payroll distribution?

Effort reporting is a federally mandated process in which an individual confirms that the salaries charged to sponsored projects are reasonable in relation to the work performed. PARs or Personal Activity Reports are the documents that the University utilizes to confirm salaries/effort on sponsored projects. A PAR presents the payroll distribution as percentages of the actual salary paid during the stated PAR period. Payroll distributions are used as initial estimates of effort distribution based on the accounts from which the individual is paid, but they may not necessarily reflect the same percentages as those for actual effort performed.

Why are PARs important?

Signed/certified PARs are considered legal documents in which an individual attests to the accuracy of the effort charged to sponsored projects. Material inaccuracies in PARs can result in the misallocation of costs to sponsored projects. An improper allocation of costs reported by internal, external or federal auditors may result in substantial restrictions in ongoing research activities and can impact WUSTL and the individual researcher both financially and publicly.

What is 100% effort?

The total amount of time devoted to professional activities for which an individual is compensated by the University, regardless of the actual amount of hours worked.

Who should sign/certify PARs?

The individual named on the PAR should sign/certify his or her effort.

How long should departmental copies of PARs be kept?

Sponsored Projects Accounting (SPA) is responsible for retaining the signed/certified PAR reports, based on federal record retention guidelines. SPA strongly recommends that departments retain signed/certified PARs for a period of two years.

Is the supervisor/administrator's signature required on PARs?

No. PARs signed by the named individual do not require an accompanying signature of a supervisor or departmental administrator. If the employee is not available to sign the form, a supervisor or administrator with first hand knowledge of the employee's compensated effort should sign the form and include a brief explanation of why the employee was not able to sign.

When are PARs considered invalid?

If they are...

- Not signed/certified
- Signed/certified by someone without first-hand knowledge of the work performed
- Signed/certified using a rubber stamp
- Incomplete

What sources of information about effort reporting exist at WUSTL?

- The Sponsored Projects Accounting website <http://spa.wustl.edu/pars.htm>
- The WUSTL Effort Reporting website <http://researched.wustl.edu/effort%20reporting/main.htm>
- Campus presentations announced via Research News.