

# SPA'S TOP 10 LIST

## PARs

1. A Personnel Activity Report (PAR) is a measure of the total effort for which the employee is compensated by Washington University, regardless of the number of hours actually worked.
2. OMB Circular A-21 requires payroll costs to be confirmed by recipients to ensure that external sponsors reimburse the grantee only for the time and effort actually expended on their behalf.
3. All School Of Medicine faculty receive PARs . Hilltop faculty, Hilltop non-faculty/staff and School of Medicine non-faculty/staff receive a PAR if a portion of their salary is charged to restricted funds (LC 22 accounts) during a PAR period.
4. PARs are generated throughout the University's fiscal year based on the academic status of the employee and his/her location on campus. For instance:
  - Hilltop faculty receive PARs every semester.
  - Hilltop non-faculty/staff receive PARs quarterly.
  - Engineering faculty receive PARs semi-annually.
  - Engineering non-faculty/staff receive PARs quarterly.
  - School of Medicine faculty receive PARs semi-annually.
  - School of Medicine non-faculty/staff receive PARs quarterly.
5. Faculty and non-faculty/staff are required to review, modify as necessary, and certify that the effort percentages are a reasonable estimate of the actual work performed. If the actual effort performed on a sponsored project differs (positively or negatively) from the percentage noted on the PAR by:
  - 0 to 5%, no adjustment to the PAR is necessary. Note: If the original figure is manually revised (between 0 to 5%) by the employee, a Payroll Cost Transfer (PCT) form must be submitted to Payroll Services so that the distribution is modified to match the certified effort.
  - 6% or more, the PAR should be adjusted manually to reflect the correct effort percentage. A Payroll Cost Transfer (PCT) form must be submitted to Payroll Services so that the distribution is modified to match the certified effort.
6. A PAR must be signed/certified by either the individual that expended the effort or by a person (supervisor, PI, or manager) who has first hand knowledge of the total compensated effort performed by the individual. If a person other than the individual signs the PAR, they must include a statement that indicates why they are signing for the individual.
7. Signed/certified PARs are legal documents in which an individual attests to the accuracy of the effort charged to sponsored projects. The certification at the bottom of the report is required by Federal regulations and it is subject to independent audit and review. Your signature indicates that you understand the basis for the certification.
8. Washington University's agreement with the Federal Government requires that the PAR is signed/certified within thirty (30) days and returned to the Sponsored Projects Accounting (SPA) within sixty (60) days from the date of the PAR.
9. Signed/certified PARs should be faxed (935-4309) or mailed (Campus Box 1034) to Sponsored Projects Accounting (SPA). If a PAR is lost, you may contact SPA at 935-7939, and request a copy of the PAR. A duplicate will be generated and faxed to you.
10. SPA highly recommends that all departments retain signed copies of their PARS. Retention of this data is a great benefit in case the PAR gets lost in the mail or a back-up copy is needed.