

PAR CHECKLIST

Effort reporting is a requirement of the federal government as outlined in OMB Circular A-21. UCSF meets this requirement through the Personnel Activity Report (PAR) process which represents after-the-fact activity reporting. The following outlines the critical components and activities of this process:

1) PAR Schedule and Requirements:

- Generated quarterly for non-academic employee
- Generated semi-annually for academic employees
- Required for all personnel paid directly from and/or having committed cost shared effort on federal or federal flow-through funds. Departments should make sure all of the following appropriate items are addressed in reviewing **each PAR** before submitting the certified PAR to Accounting:

2) Review:

- DPA/FUND number(s), Program Code(s) and the fund title(s) reflected on the PAR for Sponsored Projects, All Other Funding Sources, and Cost Sharing Activity are correct
- Payroll percent reflected for all **individual DPA/FUND/PROGRAM CODE(S)** is correct. If incorrect:
 - Line out any incorrect “% of Salary” under Sec I and write in the correct information (see Payroll Expenditure Transfer section below)
- Write in the estimated “% of Effort” devoted for the PAR period under Sec II
- Verify the total “% of salary” equals 100%
- Verify the total “% of effort” equals 100%
- Write in the total % of effort for “Sponsored Projects”, “All Other Activities”, and “Cost Sharing Activities” in bottom section

3) Certification:

- Check off one of the Confirmation boxes (Employee or Responsible Official)
- PAR should be certified (signed) and dated by the employee or eligible official as follows:
 - Academic employee: be certified by the employee, the PI or higher academic official
 - Non-academic employee: be certified by the employee, the supervisor or the PI
- Print the “Title” of the certifier (signer) below the signature

4) Is a Payroll Expenditure Transfer (PET) required?

- Yes - Prepare a PET to correct the salary distribution if the “% of Salary” is greater than the “% of Effort” for an individual sponsored account (including cost sharing), or if there is any change to cost shared salary/effort
 - Attach a photocopy of the PET and revised PAF /or PAN along with the revised PAR

5) When should I return PARs to the Accounting Office (AO) and what should be returned?

- Return 100% of PARs within 30 days of receipt from the AO**
- Return the original certified PAR (white copy) to the PAR Desk, Box 0897 (EMF)
- If a PET is/was required, include a photocopy of the PET with the revised/certified PAR to the PAR Desk, Box 0897
- Department retains the yellow carbon copy of the certified PAR for their file

Questions: Refer to the PAR Instructions on the Controller’s Office website for further details. Feel free to call the PAR Desk in EMF at 476-4463 or email your specific questions and concerns to mchevalier@accounting.ucsf.edu