



Post Award Financial Operations

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To: Department Administrators and Effort Coordinators

Date: January 14, 2019

From: Gretchen Hartigan, Assistant Vice President, Post Award Financial Operations

Subject: Personnel Activity Reports (PARs) for the period ending December 31, 2018

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To comply with Federal Regulations under Uniform Guidance 2 CFR 200, 200.430 Compensation – personal Services, (i)(viii)(C), all Boston University employees who are paid from Sponsored Research funds receive a PAR on a semi-annual basis to review and certify their salary and effort.

The next PAR reports will be generated for the July to December 2018 time period and will include all Professional, Non-Professional, and Student employees.

❖ **Below are dates to be aware of... please read carefully:**

<b>Tuesday, January 22</b>	This is the last day that PAFO has to approve Salary Adjustments. Any Salary Adjustments that have not been approved by end of day will not be picked up on the PAR.
<b>Wednesday, January 30</b>	PAFO will be running the July to December 2018 PARs.
<b>Monday, February 4</b>	PARs are distributed. You will receive an email from <a href="mailto:effort@bu.edu">effort@bu.edu</a> that includes all of your departmental PARs and corresponding Control Logs.
<b>Friday, April 5</b>	All PARs are due back to PAFO via <a href="mailto:effort@bu.edu">effort@bu.edu</a> .

- ❖ ***Starting Wednesday, January 23<sup>rd</sup>: If there is a salary adjustment that affects December 31, 2018 and prior, PAFO cannot approve unless we receive the corresponding PAR so please plan accordingly.***

❖ **Return Completed PARs to effort@bu.edu:**

<b><u>If single PDF</u></b>	Label file name with <u>Last Name</u> , <u>First Name</u> , and <u>Employee Type</u> (e.g., “Pro” for Professional; “Student” for Student; “NP” or “Non-Pro” for Non-Professional)
<b><u>If multipage PDF</u></b>	Send a separate .PDF for each Employee Type and name .PDF as: “Professional,” “Non-Professional,” and “Student.”

- ❖ **DUE DATE:** All certified PARs (we will accept scanned written signatures, digital signatures, and/or, emails indicating certification of PARs) **are due back to PAFO by Friday, April 5<sup>th</sup>**. Any PAR received after 60 days runs the risk of disallowance (salary plus corresponding fringe and indirect) *so do not wait until the last minute*.

I am attaching a one-page infographic that includes all pertinent information, including how to create a digital signature for those who may need assistance. If you have further questions, please do not hesitate to reach out to myself, Craig Gerome, or Anne DiNoto.

Thank you!

**PLEASE READ THE IMPORTANT PAR PROCESSING GUIDELINES LISTED BELOW:**

**A PAR is considered certified when the following criteria are met:**

- “% of Effort Expended” column is completed
- The column adds up to 100% (Whole numbers only... no decimals)
- The appropriate certifier has signed, dated, and printed his/her name. If certifier is not the employee, the PI or Supervisor box must be checked on the form for verification

**Sponsored Program Effort Certification Policy:**

- Faculty and administrators should refer to this policy which was developed and implemented to provide clear guidance on the PAR process. The policy can be viewed on our website at: <http://www.bu.edu/researchsupport/forms-policies/sponsored-program-effort-certification-policy/>
- At BU, the following personnel are eligible to certify PARs:
  - Faculty: All faculty must certify their own PARs. NOTE: If faculty are no longer with the University then the PI or Department Chair may sign. In this case the appropriate box (PI or Supervisor) must be checked in the certification statement and include a note explaining why the Faculty did not certify their own PAR.
  - Non-Faculty: All Non-faculty PIs must certify their own PARs. All other non-faculty PARs including Students may be certified by the individual, the PI or supervisor using suitable means of verification.
- Signatures must be accompanied by the date and employee's printed name. If the PI or supervisor certifies for the employee then check the appropriate box (PI or Supervisor). Digital signatures are acceptable.
- Department Research Administrators are not eligible to certify the effort of faculty or research staff, unless they have such written after-the-fact confirmation from an individual having suitable means of verification. In these rare cases, a note needs to be added to the PAR to explain why employee did not certify the PAR.
- PAR Certifiers must comply with this statement: "I certify that I am either the covered individual, PI or supervisor using suitable means of verification to confirm that the percentages shown in the Percent of Effort Expended column reasonably reflect the actual effort devoted to the sponsored agreement(s) during the period of the effort report; in the instance that I, as a Faculty member, certified 100% of my time to sponsored activities, my certification as a Faculty member confirms that I did

not write proposals, attend committee meetings, participate in teaching, mentoring or any other educational activities for the PAR period attached"

**Cost Sharing:**

- Cost Sharing must be reported in Category II. Section B. Cost Sharing Activity on the PAR. All cost sharing details must be completed, including the Sponsored Program Number, Title and the percentage of effort expended on each sponsored agreement.
- Cost Sharing is required for all Sponsored Agreements with Mandatory or Voluntary Committed Cost Share in the proposal
- Cost Sharing is required for all PARs marked "Faculty – Over DHHS Cap"

**Cost Sharing Calculation:**

- A CAP worksheet has been created to assist you in calculating the appropriate cost share percentages. You can find the form on our website: <http://www.bu.edu/researchsupport/formsandpolicies/form-library/> (Listed as "CY2018 CAP Worksheet – 12 Month Faculty" and "CY2018 CAP Worksheet – 9 Month Faculty"). Please use the appropriate Cap Cheat Sheet for the faculty member (either 9 month or 12 month). The percentage of effort should not be less than that committed to the sponsor for each award on which the employee is the PI or key personnel. Also, be mindful of PAR- eligible wage types.

**Salary Adjustments:**

- If any retroactive salary adjustments are required, refer to the updated Salary Adjustment Policy located here: <http://www.bu.edu/researchsupport/forms-policies/sponsored-program-salary-adjustment-policy/>
- All payroll adjustments must be made within ninety (90) calendar days of the actual payroll period. Any adjustments beyond 90 days are subject to approval and must be signed by the PI explaining the extenuating circumstances that caused the delay and what procedures will be put in place to ensure that this will not happen in the future. If a Personnel Action is being submitted that affects an original transaction date for which a PAR has been printed and distributed, the certified PAR must be submitted with the Salary Adjustment.
- Once a PAR has been certified, only in rare circumstances will subsequent salary adjustments be permitted. Please refer to section H, "Salary Reallocation & Recertification" of the Sponsored Program Effort Certification Policy for additional information.  
<http://www.bu.edu/researchsupport/project-lifecycle/managing-an-award/>