BOSTON UNIVERSITY

Sponsored Programs | Compliance

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To: Department Administrators and Effort Coordinators
Date: February 10, 2025
From: Sarah Burnham, Manager, Sponsored Programs | Compliance
Subject: Personnel Activity Reports (PARs) for the period ending December 31, 2024

To comply with Federal Regulations under Uniform Guidance 2 CFR 200, 200.430 Compensation – personnel services, all Boston University employees who are paid from Sponsored Research funds receive a personnel activity report (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 2024** period and will include all Professional, Non-Professional, and Student employees (PARs are not generated for students who are paid on a weekly basis using timesheets).

Updated look for PARs: PARs for 9-month faculty will no longer have a separate section for summer months.

❖ **Important Dates:**

Thursday, February 27	**Salary Adjustment approval deadline**. Any Salary Adjustment not approved by this day will not be picked up on the PAR. After this date, if a salary adjustment affects December 31, 2024 and prior, it cannot be approved until the corresponding PAR is received.
Monday, March 10	Effort Reporting distributes PARs and Control Logs by email to Department Administrators and Effort Coordinators. (Please note, Effort Reporting is unable to process early PAR requests for adjustments.)
Friday, May 9	**PAR return date. All PARs must be submitted to effort@bu.edu.** Any PAR received after this date runs the risk of disallowance (salary plus corresponding fringe and indirect cost).

❖ **Certification eligibility**: **Who may sign?**

Faculty and non-faculty PIs	Must certify their own PARs
Non-faculty personnel (i.e. professional staff and lab techs)	Employee or the PI/Supervisor may certify
Students	Employee or the PI/Supervisor may certify

❖ **Acceptable Signatures:** Scanned handwritten and digital signatures are acceptable.

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

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

- "% of Effort Expended" column is completed and totals 100% (whole numbers only, no decimals).
- **Do not alter/edit the first two columns ("Unrestricted Breakdown" and "% of Salary Charged").**
- 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**.
- The Cost Sharing Activity section must be completed for all PARs marked "Faculty – Over DHHS Cap."

❖ **BMC PARs:**
  ➢ All BMC PARs must be sent to Effort@bu.edu **and copied to EffortReporting@bmc.org.**
  ➢ All faculty paid from a 994 account who are over the DHHS Cap must complete the cost share section of the PAR. Please see the Cost Sharing sections below.

❖ **Training:**
  ➢ Training Videos on Salary Accrual and Salary Cap can be found here.
  ➢ Webinar on Effort Reporting can be found here.
  ➢ Completing the PAR Best Practices

❖ **Helpful Links:**
- Effort Reporting Resources (Salary Cap, Wage Types, Recertification, etc.), guides, policies, FAQs, training materials
- Sponsored Program Effort Certification Procedure
- Sponsored Program Salary Adjustment Procedure

If you have further questions, please contact effort@bu.edu.

Thank you!

PLEASE READ THE IMPORTANT PAR PROCESSING GUIDELINES LISTED BELOW:

PAR Distribution:
- Only those employees with eligible payroll cost distribution of at least one sponsored project (over .5% of the total) will receive a PAR.
- The mail code/org unit listed on the PAR represents the employee's current mail code/org unit.
- An employee who receives multiple PARs (due to moving between Employee Type professional, non-professional, and/or student) must certify each PAR.

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/

Cost Sharing Calculation:

- Utilize the CAP worksheets to calculate the cost share percentages for sponsors who impose a limit or "cap" on the annual rate of salary reimbursement. You can find the form on our website: http://www.bu.edu/researchsupport/project-lifecycle/managing-an-award/effort/
  Please use the appropriate Cap worksheets for the faculty member. 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 and Faculty with accrual.
- **Please note, if an employee is working less than full time, the CAP still applies.**
- PCORI salary CAP. For all awards from the sponsor, Patient-Centered Outcomes Research Institute (**PCORI**) salaries charged cannot exceed the PCORI salary cap. Please be cognizant of the CAP and review any personnel charged to the award that is over the cap amount to ensure charges are appropriate. If it is determined that individuals are being charged over the cap amount, please work with your Post Award Officer to remove the charges accordingly.
- *If an employee is less than 100% FTE, the CAP still applies.*

Salary Adjustments:
- A Salary Adjustment must be submitted if the salary charged is greater than the actual effort. Please refer to the University's Salary Adjustment Policy at: http://www.bu.edu/researchsupport/forms-policies/sponsored-program-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.
  http://www.bu.edu/researchsupport/forms-policies/sponsored-program-effort-certification/