



7/26/2021

COMPLETING THE PERSONNEL ACTIVITY REPORT (PAR) Best Practices

Background and Purpose

Uniform Guidance (2 CFR 200, 200.430 Compensation – personnel services) requires salary charges made to sponsored projects be accurate, allowable, and properly allocated. To comply with Uniform Guidance, all Boston University employees who are paid from Sponsored Research funds receive a personnel activity report (PAR) to review and certify their salary and effort. The PAR indicates the percentages of the employee's University salary allocated to both sponsored projects and other non-sponsored University activities. The PAR must be reviewed to determine if the percentage of salary charged is a reasonable reflection of how the employee's time was spent.

Federal guidelines require timely review of expenditures, including salary and effort. Therefore, late or incomplete PARs run the risk of disallowance and the charging of salary expenses to the department.

Abbreviations

Abbreviations	Meaning
BMC	Boston Medical Center
DA	Department Administrator
DHHS	Department of Health and Human Services
SP – Post	Sponsored Programs Post Award
PAR	Personnel Activity Report
PI	Principal Investigator
SA	School Administrator

Process Flow

- PARs are generated for all Professional, Non-Professional, and Student employees (unless paid hourly) who have salary charged to a sponsored research account (950xxxxxxx, 955xxxxxxx, or 994xxxxxxx). *Hourly employees certify their effort via BU Timesheets*
- There are two PAR periods each year: January – June and July – December.
- SP – Post (Effort Reporting) distributes PARs via email to Effort Coordinators, who may be Department Administrators or department managers.
- All certified PARs must be submitted to effort@bu.edu within 60 days of receipt. Any PAR received after the due date runs the risk of disallowance.

Best practices

- The department administrator/effort coordinator should be reviewing PARs upon receipt from SP – Post to ensure all PARs belong to the department. Departments should also check to see if they received a PAR that they are not responsible for. Any issues should be reported to Effort Reporting immediately.
- Guidance to assist with the review can be found [here](#)
- DA/SA spot check for those employees over the DHHS salary cap*, Faculty who are 100% paid from Sponsored Research, or employees subject to a pending salary adjustment.



- For those over the DHHS salary cap utilize the 9/12 faculty cap worksheet* to assist in calculating the appropriate cost share percentages. [Salary Cap Worksheets](#).
- If a salary adjustment is being submitted that affects an original transaction date for which a PAR has been distributed, the certified PAR must be submitted with the Salary Adjustment.
- DA/SA reviews the PAR for accuracy and then obtains the Employees signature. Faculty must sign their own PAR. Best practice is for Staff and Students to sign their own PARs as well, but the PI/Manager can sign on their behalf instead.
- DA/SA ensures that all PARs are returned to Effort Reporting prior to the deadline.

PAR Review checklist

- ✓ Is the salary charged percentage consistent with certified effort?
- ✓ Are there incorrect or missing funding sources?
- ✓ Is the “% of Effort Expended” column completed? Does it total 100% (whole numbers only, no decimals)?
- ✓ Has the appropriate certifier signed, dated, and printed his/her name?
- ✓ If the certifier is not the employee, is the PI/Supervisor box checked?
- ✓ If an employee performed effort that was not charged to the sponsored research account, has a manual PAR been requested from effort@bu.edu?
- ✓ Is a commitment of mandatory or voluntary cost share reflected in the Cost Share section?
- ✓ Are there any non-PAR eligible Wage Types* that need to be accounted for?
- ✓ Has the affected certified PAR been submitted with a pending salary adjustment?

Keys to Completing PARs

Certification eligibility: Who may sign the PAR?	
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 signatures	Yes, always acceptable
Digital signatures	Yes, always acceptable
Email approval with completed PAR**	Yes, to accommodate those working remotely due to COVID-19.

** Email must be from the BU employee or the PI/Supervisor on behalf of any non-faculty or Student BU employee. The “% of Effort Expended” column on the PAR must still be completed.

Returning Completed PARs to effort@bu.edu	
If single .PDF	Label file name with <u>Last Name</u> , <u>First Name</u> , and <u>Employee Type</u> (e.g., “Pro” for Professional).
If multipage .PDF	1. Send a separate .PDF for each Employee Type (“Professional,” “Non-Professional,” or “Student”); and 2. The .PDF name should include the Employee Type and Mail Code.



BMC PARs	
➤	All faculty paid only from a 994 account who are over the DHHS Cap must complete the cost share section of the PAR.
➤	All BMC PARs must be sent to effort@bu.edu and copied to BMC-PARs@bmc.org .

* Please refer to the Reference Documents below

Roles and Responsibilities

Role	Responsibility
Department Administrator/School Administrator	Reviews PARs for accuracy and obtains employees signature. Ensures that all PARs are returned to SP – Post RA prior to the deadline
Principal Investigator	Receives PAR from DA/SA, review and sign (faculty must sign their own PAR)
SP – Post	Generates and distributes PARs, bi-annually, via email, to Effort Coordinators (who may be Department Administrators or department managers)

Reference Documents

- [Effort Reporting: Resources \(Salary Cap, Wage Types, etc.\), guides, policies, FAQs, training materials](#)
- [Sponsored Program Effort Certification Procedure](#)
- [Sponsored Program Salary Adjustment Procedure](#)
- [Treatment of cost sharing for sponsored awards](#)