

MEMORANDUM

Date: 08/16/2022

To: Physics & Astronomy PIs

From: Christoph Boehme, Department Chair

Subject: Payroll Effort & PAR Certifications

Effort for employees paid from a grant should be accurately assigned at time of payroll set up. Subsequently, Effort Distribution Reports (EDRs) enable detailed employee effort reporting during each fiscal quarter. EDRs can become the required, ready-for-certification Personal Activity Reports (ePAR) at the end of the quarter. Distribution changes can be facilitated in-quarter with pre-certified EDRs and out of quarter with PARs. These tools are established to execute timely adjustments based on the needs of the research and need to be communicated in the following time frames:

- Distribution changes for EDRs can only be adjusted within the current quarter. This is communicated to the payroll reporter via email.
- Distribution changes after the end of the quarter can be made with ePAR modifications. This needs to be communicated no later than 30 days after the quarter ends to the Grants & Contracts officer via email with percentage or amount changes for each employee for the previous quarter. Assistance can be provided for these calculations. A full description of the PAR process can be found here [https://fbs.admin.utah.edu/download/guidelines/PAR\\_Rule.pdf](https://fbs.admin.utah.edu/download/guidelines/PAR_Rule.pdf).

Requested changes should reflect correct earnings by effort and communicated within these deadlines to avoid cost transfers. This allows for correct Personal Activity Reporting to be certified by quarter to meet sponsor guidelines for auditing purposes. All PARs require certification. The Office of Management and Budget Uniform Guidance has provided links for training and a description of the process <https://osp.utah.edu/policies/handbook/award-management/effort-reporting.php>.

Emails from staff communicating deadlines and requesting faculty input for payroll and effort distribution changes should always be addressed in a timely manner and not be ignored. **If deadlines are missed, effort will not as a rule be transferred to another grant, but rather the PIs startup funds, research funds, or other unrestricted funds available to the PI.** Only under extraordinary circumstances, outlined by policy and procedure of the University and/or the sponsor, will a cost transfer requesting effort to another grant be considered.

Sincerely,



Christoph Boehme