EFFFORT

Revealed
Zoom Webinar Etiquette

• Participants are muted, to speak unmute and introduce yourself

• Also utilize the raise hand feature or chat window for questions or comments

• We will use Zoom polls for questions and breakout rooms for discussions

• Change your name to “Name Department”
  • Click “Participants”; Click “More” by your Name; Click “Rename”
Agenda

• Effort Recap
  • What, Why, When, Who, How
• PAR Process
• Group Discussions
• Breakout Room Case Studies

Presenters

Gretchen Hartigan, Assistant Vice President, Post Award Financial Operations

Craig Gerome, Assistant Director, Compliance, Post Award Financial Operations

Shelly Stewardson, Director, Research Accounting, Post Award Financial Operations

Anne DiNoto, Compliance Analyst, Post Award Financial Operations

Renna Lilly, Director, Pre Award Services, Sponsored Programs
**Recap – What is effort**

**Effort** is the amount of time someone spends on an activity.

**Personnel Activity Reports (PARs)** are the mechanism BU uses to report and certify effort after the fact.

**Effort Reporting**: Uniform Guidance requires a system of Records and Internal Controls to ensure salary charges made to the Award are accurate, allowable, and properly allocated.
- **Expressed as a percentage**
  Not an exact measurement, “average” percentage, which will vary over time and does not hinge on a 40-hour work week.

- **Based on time spent**
  All of a person's activities that are part of his/her institutional responsibilities (regardless of how many hours per week) are part of his/her effort.

- **Unrelated to who pays**
  Allocation based on effort spent, regardless of monetary compensation.
Why do we track effort

Must abide by 2 CFR 200: Uniform Guidance, 200.430

Provide assurance to sponsors that –
• Salary charged is justified
• Commitments have been met

Effort reports nearly always reviewed by federal auditors when sponsored program are under review
Poll #1: Risks

Choose two risk areas that are most concerning/relevant for your school, college, or department?

- 100% research faculty
- Faculty with 5 or more federal awards
- Change in Level of Effort
- Faculty with 1 or 2% of their effort on many awards
- Faculty Effort Certification – is it timely?
- Retroactive Salary Cost Transfers (is it affecting time periods when effort has already been certified?)
- Total effort commitments (paid and cost shared) to the sponsor
- University effort reporting policy – is it being followed?
**Effort reporting lifecycle**

**PRE AWARD**
- Proposal Budget
  - Effort in budget based on base or allowable salary, % time or person month, and duration
  - Proposal submitted to sponsor
- Effort Committed
  - Award negotiation and/or acceptance of award

**POST AWARD**
- Charging Salary
  - Effort charged to award account (or department account as cost sharing)
  - Perform the work
- Certifying Effort
  - Effort reported on PAR after activity has occurred, certified by eligible employee

Research
Two PAR periods a year, Based on Fiscal year not calendar year

- **January to June**
- **July to December**

PAFO reviews calendar and sets dates

- PARs get emailed to the owner of the “mail code”
- Completed PARs due within 60 days

http://www.bu.edu/researchsupport/for ms-policies/effort-reporting-periods/
Case Studies: From Proposal to PAR
Types of cost share

**Mandatory**
- Required as condition of Award
- Quantified in proposal
- Tracked on PAR

**Voluntary Committed**
- Not required as condition of Award
- Quantified in proposal
- Tracked on PAR

**Voluntary Uncommitted**
- Not required as condition of Award
- Not quantified in proposal
- Not tracked on PAR
Cost shared effort still needs to be included on the PAR.

If “Grant A” proposal says PI will devote 30% of effort to the grant for one year, and requests salary support for 10% of effort, then:

BU doesn’t encourage cost sharing unless sponsor requires it because:
- reduces flexibility PIs have to conduct other research
- increases requirements for auditable recordkeeping
- has adverse effect on BU's recovery of indirect (F&A) costs
When personnel is written into a grant proposal and effort is quantified, it is **committing** their effort to the sponsor.

### What to say if you don’t want to commit cost

**For non key personnel**

If **not** requesting salary use phrases like:

- Person X will participate in the project as needed
- Person X will provide guidance and expertise on an ad hoc basis
- Person X will oversee [all aspects of] the project
- Person X will provide scientific direction and supervision for the project [including...]

### What NOT to say

Avoid saying anything like

- **Person X will work Y amount of time at no cost to the sponsor**

because that is considered cost sharing
Given an excerpt from a proposal, review what percent effort each individual is committing and what salary support is being requested.

1. Select the name(s) of the individual(s) whose effort includes cost sharing.
2. Is there anyone on the list who might not have a PAR printed for them?
3. **Discuss**: What considerations, if any, need to be made for the students and trainees?
Activity #1: Proposing effort ANSWER

Given an excerpt from a proposal, review what percent effort each individual is committing and what salary support is being requested.

1. Circle the names of the individuals whose effort includes cost sharing. Dr Who
2. Is there anyone on the list who might not have a PAR printed for them? No PAR for Dr Who and timesheet student, Prof Peacock might
3. What considerations, if any, need to be made for the students and trainees? UROP, timesheet
EXAMPLE – Cost Share

From 1/1/20xx-6/30/20xx, Dr. Tan received salary support for the following awards:

- Grant A: 25%
- Grant B: 35%
- Grant C: 20%

- Dr. Tan estimates her effort was consistent with salary support for Grants A, B, C
- The rest of Dr. Tan’s salary support was provided from departmental funds
- Dr. Tan also worked on Grant D and estimates that she spent about 10% effort on this grant during the applicable period with no salary support
- Dr. Tan estimates she spent about 10% effort on non-sponsored activities during the applicable period

How do you show cost share on the PAR?
EXAMPLE – Cost Share

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How do you show cost share on the PAR?
What should the PAR look like?

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<td></td>
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</tr>
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<td>25%</td>
<td></td>
<td>25%</td>
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<tr>
<td>95500xxxxx Grant B</td>
<td>35%</td>
<td></td>
<td>35%</td>
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TOTAL EFFORT (must equal 100%)

100% 100%
Poll #2: Cost Share

Do you prefer to track Cost Share via a Cost Share Internal Order Number or via your Unrestricted Account Number?

- Cost Share Internal Order Number
- Unrestricted Account Number
Certifying the PAR

- A PAR prints for anyone with salary charged to a sponsored research account (950xxxxxxx, 955xxxxxxx, or 994xxxxxxx)
  - All individuals paid from, or with effort committed to, a sponsored project required to complete
  - Not hourly employees because timesheets count as verification

<table>
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<tr>
<th>A PAR is considered certified when:</th>
<th>Certifying (signing) the PAR</th>
</tr>
</thead>
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<tr>
<td>&quot;% of Effort Expended&quot; column is completed</td>
<td>Faculty <strong>Must</strong> sign their own PARs</td>
</tr>
<tr>
<td>The column adds up to 100% (whole numbers only, no decimals)</td>
<td>Non-Faculty PI <strong>Must</strong> sign their own PARs</td>
</tr>
<tr>
<td>The appropriate certifier has signed, dated, and printed his/her name (digital signature is OK). If certifier is not the employee, the PI or supervisor box must be checked</td>
<td>Non-Faculty</td>
</tr>
<tr>
<td></td>
<td>Students</td>
</tr>
</tbody>
</table>
EXAMPLE – employee no longer at BU

You have two PARs in front of you for people who are no longer working at Boston University. We still need to certify the PARs, so what do you do?

What information should you look at on the PAR?

What are your options for who can sign?
You have two PARs in front of you for people who are no longer working at Boston University. We still need to certify the PARs, so what do you do?

What information should you look at on the PAR?
check their PAR type (student, professional, or non pro) and whether they are marked as faculty

What are your options for who can sign?
For anyone other than faculty - supervisor can sign, needs to check the box.
For the faculty:
a. Reach out to the Faculty - if you are still in touch with any of them then please email them the PAR and see if they will certify;
b. PI – if the employee is not the PI then the PI may certify (add Faculty termination date and check the PI box)
c. Department Chair – if a and b are not options then the Department Chair needs to sign (add Faculty termination date and check the Supervisor box)
d. After-the-fact knowledge – if a-c are not options then contact Effort to discuss who may be able to verify the work was performed
You have emailed the PAR to Professor Soanso to certify, but they still haven’t replied after 2 additional emails and a phone call.

What do you do?
Who should you contact?

Does it matter where in the certification period we are, i.e. have PARs just been distributed or are we a week from the deadline?
You have emailed the PAR to Professor Soanso to certify, but they still haven’t replied after 2 additional emails and a phone call.

What do you do? Go to Department Chair/Section Chief  
Who should you contact? Ask Effort to get involved (i.e., Anne, Craig, Gretchen)

Does it matter where in the certification period we are, i.e. have PARs just been distributed or are we a week from the deadline? Yes... as we get closer to deadline, the more pressure to return PARs on time
You have sent the student PARs for Grant 955xxxxxx to the lab supervisor for signing. The supervisor tells you they aren’t signing the PAR for Linda because she no longer works on the Grant.

What do you do?

What information should you look for on the PAR?

What other information do you need?
ALL GROUP DISCUSSION – employee no longer on grant (1 of 2)
You have sent the student PARs for Grant 955xxxxxx to the lab supervisor for signing. The supervisor tells you they aren’t signing the PAR for Linda because she no longer works on the Grant.

What do you do?

Check the dates on the PAR
And check the dates on the PA15. Did Linda work during the period of performance?
You run the PA15 and see that Linda was paid on the Grant during Jan 2019 – April 2019.

**What does this mean for the PAR certification?**

<table>
<thead>
<tr>
<th>Labor Distributions: Payroll Inquiry by Employee (PA15)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Employee Name</strong></td>
</tr>
<tr>
<td>CHARACTER, LINDA</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Overall Result</td>
</tr>
</tbody>
</table>
You run the PA15 and see that Linda was paid on the Grant during Jan 2019 – April 2019.

**What does this mean for the PAR certification?**

PAR must be signed, Linda worked 100% for 4 months of the PAR period
Your Dept receives a PAR for someone who works in your department, but the sponsored research grant(s) they are paid from is in another department. The faculty supervisor plans to sign the student PARs.

**DISCUSS**: If your section is the non sponsored activity, is it your responsibility since PARs are for grants?
Multiple funding centers ANSWER

You receive a PAR for someone who works in your department, but the sponsored research grant(s) they are paid from is in another department. **Sent out by mail code, easy check to make when you first receive PARs**

What are your options? (Do you sign just your section, do you leave it, do you send it back? Do you ask the certifier? What if they aren’t available?) **Coordinate with other dept and you can both sign relevant sections**

If your section is the non sponsored activity, is it your responsibility since PARs are for grants? **It's a Policy that affects everyone, so we are all responsible, it's in all of our best interest to be compliant**
If you won the lottery and were no longer at BU, how would your replacement find old PARs? How do you manage your PAR files?

- Paper PARs in File Cabinet
- Department Server
- Sharepoint Site
- We don’t keep copies, that is PAFO’s job
Best practices
• Someone in the department should be reviewing PARs
• Spot check a random sample –
  ▪ Over the cap
  ▪ Pending adjustments
  ▪ UROP*

*For students in UROP, all effort should be associated with the Sponsored Award. UROP paid the salary but the Effort was on the Award so the Sponsored Research Internal Order Number should reflect all effort in this case and not the account the salary was paid from.

Review checklist
✓ Salaries charged % consistent with certified effort?
✓ If the researcher has a commitment of mandatory or voluntary cost share is it reflected in the Cost Share section?
✓ Does the effort certified include all committed cost sharing?
✓ Incorrect or missing funding sources?
✓ Incorrect percentages?
PARs are generated based on salary data within SAP.

Wage Types determine which salary charges are included in percent of salary charged calculations. (PAR eligible or not PAR eligible)

http://www.bu.edu/researchsupport/forms-policies/wage-types/
EXAMPLE – duplicate PARs printed

You receive two PARs for the same individual. The PARs appear to be identical.

- What key information do you look at on the PAR?
- Do you have one, both, or neither signed?

Jackson, Sam
U12345678
Pers Num 123456

Boston University Personnel Activity Report
Non-Professional Employee

For the period of 01/01/2018 - 06/30/2019
Please call 617-353-4555 WITH ANY QUESTIONS
Return via PDF to: effort@bu.edu by 10/04/2019

Boston University Personnel Activity Report
Student Employee

For the period of 12/31/2018 - 06/30/2019
Please call 617-353-4555 WITH ANY QUESTIONS
Return via PDF to: effort@bu.edu by 10/04/2019
Duplicate PARs printed ANSWER

You receive two PARs for the same individual. The PARs appear to be identical.

- What key information do you look at on the PAR? One says Student and one says Non Prof.

- Do you have one, both, or neither signed? Both should be signed
POLL – does the SARF need a PAR

You are doing a student salary adjustment, moving June salary from a department account to a grant account. **Does a PAR need to be created for the individual?**

Determine if it meets the criteria of needing a PAR:

- Is salary being charged to sponsored program IO/SP beginning with 955 or 950?
- Is the employee group PAR eligible?
- Is the wage type PAR-eligible (ie not hourly)?
Poll #4: Does the SARF need a PAR?

Respond to the Poll question

Does the SARF need a PAR?

- Yes
- No
You are doing a student salary adjustment, moving June salary from a department account to a grant account. Does a PAR need to be created for the individual?

Determine if it meets the criteria of needing a PAR:
1. Is salary being charged to sponsored program IO/SP beginning with 955 or 950? Yes
2. Is the employee group PAR eligible? Yes
3. Is the wage type PAR-eligible (i.e., not hourly)? No

Does not need a PAR. If you think someone being paid on grants in missing a PAR, check the wage types to confirm.
Reasons PARs might be returned to departments:

1. Additional certification needed
2. Incomplete certification statement
3. Unacceptable signature
4. Effort not 100%
5. Missing percent
6. Over the Cap (DHHS) and no cost share listed
7. SARF needed
8. Escalation
performing effort
Effort variations within a sponsored project budget period

It’s OK if level of effort varies throughout sponsored project budget period, as long as overall effort commitment for the entire budget period is fulfilled.

Example
If PI has committed 30% effort to a project during a calendar year budget period, they could fulfill that commitment by expending:

- 30% effort Jan – June
- 30% effort July – Dec
  
  OR

- 40% effort Jan – June
- 20% effort July – Dec

If doing 40% / 20% they CANNOT charge salary and certify effort at a constant 30% rate for both six month periods of performance.
Changes to effort

**Overcommitted**

If receipt of new award increases PI total effort commitments >100% then PI must revise level of committed effort on this award or other activity

**Reducing effort**

Reduction of 25% might require prior written approval from sponsor

>100%

40%

30%
PIs generally have some flexibility in managing their sponsored project budgets, including their salary charges for project staff. However, this rebudgeting authority does not confer the right to:
- Make significant changes in work activity without prior approval from the sponsor, or
- Change effort commitments for key personnel without documenting the changes

<table>
<thead>
<tr>
<th>For an investigator or key person</th>
<th>For a project staff member who is not a key person</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>If you want to:</strong></td>
<td><strong>Then you must:</strong></td>
</tr>
<tr>
<td>Reduce the salary charges without changing the effort commitment</td>
<td>Document as cost sharing the effort for which the sponsor will not provide salary support</td>
</tr>
<tr>
<td>Reduce both the salary charges and the effort commitment by less than 25% of the original commitment level</td>
<td>Document the change to the commitment level</td>
</tr>
<tr>
<td>Reduce both the salary charges and the effort commitment for a <strong>key person</strong> as listed on the NoA by 25% or more of the original commitment level</td>
<td>Obtain approval from the sponsor <strong>prior to the change in writing</strong>, and document the change to the commitment level when approved</td>
</tr>
<tr>
<td>Reduce the salary charges without changing the effort commitment</td>
<td>Document as cost sharing the effort for which the sponsor will not provide salary support</td>
</tr>
<tr>
<td>Reduce the salary charges and the effort by commensurate amounts</td>
<td>No documentation, notification, or approval required</td>
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</table>

*Generally applies to NIH awards but sponsor approval requirements will vary from sponsor and awards*
Dr. Green has the following effort commitments

- 25% on Grant A
- 25% on Grant B
- 25% on Grant C (of which 20% is cost shared)
- Teaching, admin, and departmental research activities which comprise approx. 1-2 days/week

Dr. Green receives a notification that she will be awarded a new grant next month, on which she has a 20% commitment.

Which of the following are acceptable methods of managing this new commitment? Discuss each option as a group and decide which are feasible and why.

A. Work 20% more hours than before
B. Reduce effort by approx. 5% on Grants A-C (changing payroll distribution accordingly), and reduce effort by 5% on non-sponsored activities
C. Reduce effort on Grant C by 20%. Since it is mandatory committed cost-sharing, no notification to the sponsor is necessary
D. Reduce effort on Grants A and B by 10% each, notifying each sponsor of the planned reduction in effort
Dr. Green has the following effort commitments

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A. Work 20% more hours than before **NO**
B. Reduce effort by approx. 5% on Grants A-C (changing payroll distribution accordingly), and reduce effort by 5% on non-sponsored activities **YES**
C. Reduce effort on Grant C by 20%. Since it is mandatory committed cost-sharing, no notification to the sponsor is necessary **NO**
D. Reduce effort on Grants A and B by 10% each, notifying each sponsor of the planned reduction in effort **YES**
Poll #5: Over the Cap

Respond to the Poll question

How confident are you with Over the Cap Calculations?

- What is Over the Cap?
- Not at all
- Fair
- Pretty Good
- Confident
Salary over the DHHS Cap

- Certain Sponsors limit the amount of money that can be charged to their awards.
- DHHS is the most common Sponsor and changes their CAP Annually (CY2020 DHHS Cap is $197,300).
- It is always important to read the RFP carefully when applying for new funding and the Notice of Award once your proposal is awarded.
EXAMPLE: Over the Cap (OTC)

- Prof X is a 12-month salary faculty member
- Prof X’s Salary: $250,000
- Working 50% on Grant A
- DHHS Cap: $197,300

What is the maximum salary you can charge to Grant A?
How should effort be presented on the PAR?
OTC EXAMPLE – ANSWER 1

DHHS Cap = $197,300 \times 50% = $98,650

Max you can charge to Grant

Grant A Salary % on PAR = $98,650 ÷ $250k = 39%

Cost Share on PAR = 50% - 39% = 11%
**Personnel Activity Report (PAR)**

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- Unrestricted Breakdown: 61% (50% of Salary Charged, 39% of Effort Expended)
- 9500XXXXXX: 39% (39% of Salary Charged, 11% of Effort Expended)
- 50%
EXAMPLE: K AWARD

Conditions of Award:
• Maximum requested salary from NIH = $100K
• Minimum effort required = 75%

If Professor X earns $100K and effort was 75%, ideally, $75K would be charged to Grant #950xxxxxxx.
EXAMPLE: K AWARD

Conditions of Award:
• Maximum requested salary from NIH = $100K
• Minimum effort required = 75%

What if the PI earned $150K?

• 75% effort of $150K is $112,500, but based on the rules, only $100K of it can be charged to the K award so the department would have to cover the difference
• In this case the PAR would only print effort of 67% to the K Award Grant ($100K / $150K)

What would need to be recorded on the PAR in the effort expended column?
**EXAMPLE: K AWARD**

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07/01/2017 - 12/31/2017

- 33% 25%
- 67% 67%
- 8% 75%
Key Takeaways

• PARs provide assurance to sponsors that salary charged to grants is commensurate with effort
• Departments should ensure salary is being charged to the correct accounts so that it’s reflected accurately when the PAR is generated
• Review and return PARs timely

Resources
http://www.bu.edu/researchsupport/project-lifecycle/managing-an-award/effort/

Contact
Effort@bu.edu
QUESTIONS

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