

Effort Reporting

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Effort Reporting



Effort:

The amount of time someone spends on any University activity

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

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

Personnel Activity Reports (PARs)



- The PAR indicates the percentages of an employee's University salary allocated to 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.

Why Do We Track Effort?



Must abide by 2 CFR 200: Uniform Guidance, 200.430



PARs used by auditors to test salary charges on sponsored projects



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.

The PAR Process

1. There are two PAR periods each year: January - June and July - December.
2. PARs (and Control Logs) are distributed via email from effort@bu.edu to Effort Coordinators, Department Administrators, department managers.
3. PARs are generated by Employee Group: Professional, Non-Professional, and Student employees.
4. PARs are emailed based on the employee's current mail code (printed on the PAR).
5. Certified PARs are due within sixty (60) days. Returned to effort@bu.edu as a .PDF (not a scanned copy).
 - Any PAR received after the due date runs the risk of disallowance resulting in salary being charged back to the department.

The PAR Process

6. A PAR is generated for anyone with salary charged to a sponsored project: 9500xxxxxx, 9550xxxxxx, or 994xxxxxx
 - Possible exceptions:
 - Unless paid hourly: *Hourly employees certify their effort via BU Timesheets*
 - Must have Payroll cost on at least one sponsored project that is greater than .5% of the total payroll cost.
 - Payroll cost must be on PAR eligible Wage Types.
7. An employee who receives multiple PARs (due to moving between Employee Groups: professional, non-professional, and/or student) must certify each PAR.
8. If a BU employee performed effort that was not charged to the sponsored research account, you must contact your SP-Post Officer and they will work with Effort to manually produce a PAR.

The PAR Process

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.

The PAR

BOSTON UNIVERSITY PERSONNEL ACTIVITY REPORT Professional Employee

PARMAN, PAUL
U00000000
Pers Num 00000000
Faculty

PAR 53 - 1 of 1
Org Unit/Dept 1 Department
Mail Code C99 - CAS-DEPARTMENT

For the period of 07/01/2022 - 12/31/2022
Please call 617-353-4555 WITH ANY QUESTIONS
Return via PDF to: effort@bu.edu by 04/07/2023

This is to certify how the employee spent their time during the period listed.
Please complete % of Effort Expended column and certification below
Effort % Expended should be stated in whole numbers that total 100%.

CATEGORIES

I. BU NON-SPONSORED ACTIVITY

This includes Instruction, Departmental Research, Hospital Duty,
Department Administration or Student Services.

1507011000 Department

II. BU SPONSORED ACTIVITY

A. SPONSORED AGREEMENTS

9500XXXXXX Research Award
9500YYYYYY New Research
9500ZZZZZZ Research Award

B. COST SHARING ACTIVITY - Time spent working on a sponsored agreement funded by BU Sponsored Program Number

III. SERVICES PROVIDED TO BOSTON MEDICAL CENTER (as Vendor)

TOTAL EFFORT (must equal 100%)

07/01/2022- 08/31/2022			09/01/2022- 12/31/2022		
Unrestricted Breakdown	% of Salary Charged	% of Effort Expended	Unrestricted Breakdown	% of Salary Charged	% of Effort Expended
25%	25%	_____	90%	90%	_____
	32%	_____		0%	_____
	7%	_____		0%	_____
	36%	_____		10%	_____
		_____			_____
		_____			_____
		_____			_____
	100%	100%		100%	100%

Certification of effort expended: 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 are consistent with University policy and reasonably reflect the actual effort devoted to the sponsored agreement(s) and emergency excused absences 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.

Employee or Official Signature Date Printed Name

If **not** employee, check box below
Supervisor
Principal Investigator



Completing the PAR: Signature

❖ Certification Eligibility: Who may sign?

Faculty and non-faculty PIs	Must certify their own PARs
Non-faculty personnel	- Employee or the PI/Supervisor may certify - PI/Supervisor checks appropriate box
Students	- Employee or the PI/Supervisor may certify - PI/Supervisor checks appropriate box

❖ Acceptable Signatures:

- Scanned handwritten and digital signatures are acceptable.

❖ Return Completed PARs to effort@bu.edu

If .PDF is for a single employee	Label .PDF file using the employee's UID
If .PDF is for multiple employees	Label .PDF file using the Mail Code.

Completing the PAR: Signature

Certification of effort expended: 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 are consistent with University policy and reasonably reflect the actual effort devoted to the sponsored agreement(s) and emergency excused absences during the period of the effort report.

Employee or Official Signature

Date

Printed Name

If **not** employee, check box below

Supervisor

Principal Investigator

- Has the appropriate certifier signed, dated, and printed his/her name?
- ✓ If certifier is not the employee, has the PI or Supervisor box been checked?

Completing the PAR: Cost Share

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

Visit our website for guides and training videos:

<https://www.bu.edu/researchsupport/project-lifecycle/managing-an-award/effort/>

Completing the PAR: Cost Share

Section II.B:

- The Cost Sharing Activity section must be completed for all PARs marked “Faculty – Over DHHS Cap.”
- Utilize the faculty CAP worksheets (on the Effort Reporting web page) to calculate the cost share percentages for sponsors who impose a limit or “cap” on the annual rate of salary reimbursement.
- Worksheet for both 9-month and 12-month faculty.

Pers Num 00000000
Faculty- Over DHHS Cap

For the period of 07/01/2021 - 12/31/2021
 Please call 617-353-4555 WITH ANY QUESTIONS
 Return via PDF to: effort@bu.edu by 04/08/2022

Professional Employee

This is to certify how the
 Please complete % of Effort
 Effort % Expended should

07/01/2021- 12/31/2021

Unrestricted Breakdown	% of Salary Charged	% of Effort Expended
CATEGORIES		
I. BU NON-SPONSORED ACTIVITY		
This includes Instruction, Departmental Research, Hospital Duty, Department Administration or Student Services.		
II. BU SPONSORED ACTIVITY		
A. SPONSORED AGREEMENTS		
9500xxxxxx		_____
9500yyyyyy		_____
9550zzzzzz		_____
B. COST SHARING ACTIVITY - Time spent working on a sponsored agreement funded by BU		
Sponsored Program Number		
9500xxxxxx		_____
_____		_____
_____		_____
_____		_____

Completing the PAR: Salary Adjustments

- A Salary Adjustment must be submitted if the salary charged is greater than the actual effort. Please refer to the Salary Adjustment Policy.
- 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 Effort Certification Policy.

Completing the PAR: Salary Adjustments

- Salary Adjustment approval deadline.
 - A [PAR Memo](#) is emailed three weeks prior to each PAR period.

❖ Important Dates:

Monday, January 30th	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, 2022 and prior, it cannot be approved until the corresponding PAR is received.
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Completing the PAR: Wage Types

- PARs are generated based on salary data within SAP
- Wage Types determine which salary charges are included in percentage of salary charged on the PAR. (PAR eligible or not PAR eligible)
- [Wage Types](#)
- [Wage Types Blogpost](#)

Wage Types

Search table...

SAP ? Wage Type	SAP Wage Type Title	YES SAP PAR ?	NO SAP PAR
1000	Regular Pay-Hrly	x	
1001	Regular Pay-Hrly	x	
1002	BUPPA Detective Premium		x
1003	Special Officer Premium		x
1004	Desk Officer Premium		x

Completing the PAR: Wage Types

Labor Distributions: Payroll Inquiry by Employee (PA15)

Free characteristic: Wage Type PAR Eligible

Labor Distributions: Payroll Inquiry by Employee (PA15)							Wage Type PAR Eligible	Salary	Salary Accrual	Total Gross
Posting Date	Payment Date	Employee Name	BU ID	Order	Wage Type		\$	\$	\$	
01/31/2022	01/31/2022	PARMAN, JAMES	U00000000	#	9D20 DP Reg Salary-Faculty A	Yes		-4,000.00	-4,000.00	
01/31/2022	01/31/2022	PARMAN, JAMES	U00000000	9500XXXXXX	2110 Overbase-Teaching-Inciden	#	500.00		500.00	
01/31/2022	01/31/2022	PARMAN, JAMES	U00000000	9500YYYYYY	1020 Regular Salary-Accrual	Yes	3,500.00		3,500.00	
01/31/2022	01/31/2022	PARMAN, JAMES	U00000000	#	9D20 DP Reg Salary-Faculty A	Yes		4,000.00	4,000.00	
01/31/2022	01/31/2022	PARMAN, JAMES	U00000000	9500ZZZZZZ	2124 CE Admin Pay for Faculty	Yes	500.00		500.00	
01/31/2022	01/31/2022	PARMAN, JAMES	U00000000	#	2110 Overbase-Teaching-Inciden	#	1,000.00		1,000.00	


Completing the PAR: Wage Types

Saved View: PA15_PAR_DISTRIBUTED

Labor Distributions: Payroll Inquiry by Employee (PA15)				Period / Fiscal Year - Posting	JAN 2022	JAN 2022	Overall Result	Overall Result
					Total Gross	PAR %	Total Gross	PAR %
Employee Name	Employee (PERNR)	Order	Wage Type	Wage Type PAR Eligible	\$	%	\$	%
PARMAN, JAMES	00000	#	9D20	Yes	-4,000.00		-4,000.00	
PARMAN, JAMES	00000	9500YYYYYY	1020	Yes	3,500.00	88	3,500.00	88
PARMAN, JAMES	00000	9500ZZZZZZ	2124	Yes	500.00	12	500.00	12
PARMAN, JAMES	00000	#	9D20	Yes	4,000.00		4,000.00	
Overall Result					4,000.00	100	4,000.00	100

Completing the PAR: Example 1

- The first two columns reflect the % of salary charged in SAP.
- ***Please do not alter/edit the first two columns***
- “% of Effort Expended” column must be completed.
- Column must total 100% (Whole numbers only, no decimals)
- If no changes, simply fill in the “% of Effort Expended” column.



CATEGORIES	Unrestricted Breakdown	% of Salary Charged	% of Effort Expended
I. BU NON-SPONSORED ACTIVITY This includes Instruction, Departmental Research, Hospital Duty, Department Administration or Student Services.			
1xxxxxxx – Administration	15%		15%
11xxxxxxx – Teaching	15%		15%
II. BU SPONSORED ACTIVITY			
A. SPONSORED AGREEMENTS			
955xxxxxA – NON-FED Sponsored Research Grant A		20%	20%
950xxxxxA – FED Sponsored Research Grant A		25%	25%
950xxxxxB – FED Sponsored Research Grant B		25%	25%
B. COST SHARING ACTIVITY - Time spent working on a sponsored agreement funded by BU Sponsored Program Number			
_____			_____
_____			_____
_____			_____
III. SERVICES PROVIDED TO BOSTON MEDICAL CENTER (as Vendor)			
TOTAL EFFORT (must equal 100%)		100%	100%

Completing the PAR: Example 2

- If the % of Effort Expended column does not match salary charged, next steps depend on the variance.
- **Employees can always have more effort than salary. When this occurs, the difference has to be added to cost share.**
- If an Employee has less effort than salary paid, a salary adjustment has to be made to reduce the salary charged to the award. The employee's pay cannot exceed their work performed. This will lead to potential findings, fines, and return of funds.



CATEGORIES	Unrestricted Breakdown	% of Salary Charged	% of Effort Expended
I. BU NON-SPONSORED ACTIVITY This includes Instruction, Departmental Research, Hospital Duty, Department Administration or Student Services.			
1xxxxxxx - Administration	15%		15%
11xxxxxxx - Teaching	15%		15%
II. BU SPONSORED ACTIVITY			
A. SPONSORED AGREEMENTS			
95xxxxxA - NON-FED Sponsored Research Grant A		20%	20%
950xxxxxA - FED Sponsored Research Grant A		25%	25%
950xxxxxB - FED Sponsored Research Grant B		25%	20%
B. COST SHARING ACTIVITY - Time spent working on a sponsored agreement funded by BU Sponsored Program Number			
955xxxxxA - NON-FED Sponsored Research Grant A			5%
III. SERVICES PROVIDED TO BOSTON MEDICAL CENTER (as Vendor)			
TOTAL EFFORT (must equal 100%)		100%	100%

Department Review Best Practices

- Reviewing PARs and Control Logs upon receipt from effort@bu.edu to ensure all PARs belong to the department.
- Notify effort@bu.edu immediately if you receive a PAR that your department is not responsible for.
- 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 and 12 faculty cap worksheet to assist in calculating the appropriate cost share percentages.
- 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.
- Even if an employee is no longer at Boston University, be sure to still complete their PAR (PI or supervisor can sign).

Department 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 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?

Audit Issues and Risks

- **Reduced effort** for key personnel without advance notification to sponsor could result in a fine
- **Late adjustments** could lead to disallowed costs or additional fines depending on sponsor
- **Not terminated timely** leads to overpayments
- If on a Grant:
 - DA needs to move salary off Grant and onto Department account until staff pays it back
 - Untimely terminations could lead to disallowance of expenses, fines and findings, late cost transfers

Late submission of PARs may result in disallowance of cost at the Departments' expense

Resources

- Effort Reporting web page(resources, guides, policies, FAQs, training)
- Best Practices: Completing the PAR
- PAR Memo
- Sponsored Program Effort Certification Procedure
- Sponsored Program Salary Adjustment Procedure
- Treatment of cost sharing for sponsored awards