

Personnel Activity Reporting

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Scope

All University of Nebraska at Omaha faculty and staff that spend time on Federal or Federal pass-through projects. This includes both the payroll charged to the project and the Cost Share Cost Object(s).

Policy Statement

University of Nebraska Omaha (UNO) uses the Personnel Activity Report (PAR) as its method of documenting employee effort performed on Federal and Federal pass-through projects. The PAR provides the basis for certifying that salaries are charged to programs/projects in accordance with the relative activity applied to various programs and projects. The PAR constitutes the primary basis for reimbursement to UNO by the Federal government for salaries paid from sponsored research, sponsored instruction, and other sponsored activities as well as providing the basis for certain costs that are reimbursed as facility and administrative costs. The PAR also provides the means of identifying cost sharing activity on sponsored programs. All PARs are due 30 days after distribution by Grants Accounting and are considered delinquent after 30 days.

The schedule for the PAR distribution is as follows:

- January – April certification period is distributed in May
- May – August certification period is distributed in September

- September – December certification period is distributed in January

Reason for Policy

A basic framework for effort reporting is provided by Federal regulations, principally the Office of Management and Budget (OMB) Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards. Acceptance of Federal awards obligates the University of Nebraska Omaha (UNO) to assure U.S. Federal and other sponsors that the assignment of time and associated salary costs charged to their sponsored agreements is equitable and distinguishable from those charged to other activities. UNO's Personnel Activity Reporting system is an internal control to verify payroll to fulfill Uniform Guidance §200.430 Compensation of personal services.

Procedures

The PAR forms show the percentage of payroll paid from the indicated WBS Elements or Cost Share Cost Object(s) for the indicated time period. Asterisk percentages for WBS Elements followed by a Cost Object indicate cost share percentages. PAR forms should be reviewed, completed, and signed by individuals having direct knowledge of the employee's effort.

- PAR forms reflect the distribution of activity expended by employees.
- These reports will reflect an after-the-fact reporting of the percentage distribution of activity of employees.
- The reports will reflect a reasonable estimate of the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the reporting period, the reports will be signed by the employee, principal investigator, or responsible official, having first-hand knowledge of the activity of the employee that is being reported on the Personnel Activity Report.
- The forms will reflect activity applicable to each sponsored agreement and cost share as well as to each category.

The information reported by departments for the period being reported reflects the actual effort of each employee, as well as it can be estimated or measured. Reports are prepared for employees who are paid at least partially from federally sponsored projects or having cost sharing activity. Grants Accounting is responsible for the administration of the PAR process. PAR forms are generated by Grants Accounting and distributed to departments for review and certification. Certification is due 30 days after distribution by Grants Accounting and is considered delinquent after 30 days. After 30 days, notice will be sent according to the scheduled process below unless extension has been granted by the Manager of Grants Accounting.

If a retroactive payroll transfer is made after certification of a PAR, then recertification will be required.

It is the Principal Investigator's (PI) and his/her department's responsibility to accurately complete the PAR form. Failure to complete the PAR requirements will be grounds for corrective action up to and including placing a hold on research funding. Notices will be sent according to the guidelines below:

Days after PAR Distribution	Notification Process
30	Email notification sent to PI and business manager.
40	Memo from Grants Accounting will be sent to business manager, PI, chair, and dean.
50	Letter from Vice Chancellor of Business, Finance and Business Development and the Chief Research Officer sent to PI, chair, and dean.
60	Current grant funding for PI may be locked and no new grant accounts will be set up.

Forms

[PAR Example](#)

[PAR Memo](#)

History

This policy was developed in November 2016, when UNO put forth plans to change from producing PARs on a monthly basis to only having them generated three (3) times a year. This policy was approved by the Chancellor’s Cabinet on January 24, 2017 and the new PAR distribution schedule will take effect in January 2017.

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