

## **UNIVERSITY OF NEBRASKA AT OMAHA PERSONNEL ACTIVITY REPORTS (PARS)**

Personnel Activity Reports meet Federal time and effort reporting requirements. Monthly PAR forms need to be completed for all time spent on Federal or Federal pass-through projects. This includes both the payroll charged to the projects and the cost sharing contributed to the projects.

Project Directors indicate cost sharing in the UNO column of the budget section of the Proposal Request Form (PRF), which is completed for each grant proposal. When grants are awarded, cost share Cost Objects are established or Grants Accounting sends forms to the Project Directors to complete for the cost sharing salaries.

Monthly PAR forms are sent to applicable Project Directors for each individual who is paid from or provides cost sharing for a Federal or Federal pass-through WBS Element. The PAR forms show the percentage of payroll paid from the indicated Federal and Federal pass-through WBS Elements for the indicated time period. Asterisk percentages for WBS Elements followed by a Cost Object indicate cost share percentages. The cost share percentages are calculated from the amounts paid from the cost share Cost Objects or are taken from the forms completed by the Project Directors, as applicable.

PAR forms should be reviewed, completed, and signed by individuals having direct knowledge of the employee's effort.

-Verify that the percentages agree with the percentage of the individual's effort worked on the project (indicated by the WBS Element) for the indicated time period.

-Make any necessary changes to the percentages and indicate the reason for the change in the "Remarks" section of the form. Changes are necessary for salary transfers via a Payroll Expense Transfer because these transfers do not go through the payroll system. If you need to make a percentage correction because the person was paid more than the effort worked directly on a project, you need to correct the corresponding payroll via a Personnel Action or Payroll Expense Transfer, as appropriate. No subsequent Personnel Actions or Payroll Expense Transfers should be processed for the indicated work period, without first changing the percentage on the PAR. Because faculty members are paid twelve months for nine months of work, adjustments need to be made to the summer PAR forms to reflect the actual effort worked.

-Complete the remaining percentages for appropriate categories on the form, so that the total percentages add to 100%. The PAR form indicates the percentage of whatever time was worked. It does not indicate FTE.

-Sign the PAR forms and return them to Grants Accounting by the due date. The person signing the form, certifies as follows: "I have direct knowledge of all the effort of this employee for the indicated work period. I certify further that to the best of my knowledge the effort reasonably reflects the actual effort expended."

## **Personnel Activity Report Categories**

1. **Instruction:** Teaching and training activities, whether they are offered on a credit or non-credit basis. Department Research is also included, as is all research and development activities which are not separately budgeted and accounted for as organized or sponsored research.
2. **Research:** Organized Research and Sponsored Research activities intended to produce one or more research outcomes including the creation of knowledge, the organization of knowledge, and the application of knowledge. Organized Research means all institutional research and development activities that are separately budgeted. Sponsored Research means all research sponsored by federal or non-federal agencies or organizations.
3. **Public Service:** Activities which make the resources and capabilities of the institution available to the public for the specific purpose of responding to a community need or solving a community problem.
4. **Other Sponsored Activities:** All activities except Instruction, Research, and Public Service that are funded by Federal or Non-Federal agencies or organizations. This activity includes Academic Support, Student Services, Physical Plant Operations, and Student Financial Support.
5. **Agricultural Experiment Station:** Not applicable to UNO.
6. **Cooperative Extension Service:** Not applicable to UNO.
7. **Patient Care Services:** Not applicable to UNO
8. **Administration:** Activities carried out to provide for both the day-to-day functioning and the long-range viability of the institution as an operating organization. This includes general administration, departmental administration, sponsored projects administration, student administration and services, and all other types all administrative effort.
9. **Other Institutional Activities:** All other activities not listed above which are funded by institutional funds. (For UNO, this category can also be used for all non-sponsored activities.)