

# Effort Reporting at UNO

## A Guide to Completing Personnel Activity Reports (Commonly referred to as **PARS**)



[Uniform Guidance 2 CFR 200.430](#)

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## What is effort reporting?

Effort reporting is the mandated method of certifying to federal granting agencies that you have actually devoted the effort charged or cost shared to each award. Principal investigators and the university are ultimately responsible for ensuring that all charges to an award are accurate and appropriate, including salary charges. Federal audit personnel rely on effort reporting to evaluate whether the salary paid on an award is reasonable relative to the effort expended on the funded project. The federal regulations that address compensation can be found at [Uniform Guidance 2 CFR 200.430](#).

## What is effort?

Effort is not calculated based on any set number of hours, such as a typical 40-hour work week. Instead, effort represents the work a person has devoted to a specific activity in a specific category (instruction, research, public service, administration, etc.), expressed as a proportion of all work-related activities completed during a specified time period, for which salary is directly charged to federal funds or contributed by the university (cost-shared effort).

**Total effort is always 100%** -- no one can devote less or more than a total of 100% to all work-related activities. Even if you work 80 hours a week (as opposed to the typical 40 hours), effort percentages still must be computed as a proportion of the total work done and must account for all effort for which the university compensates you. The final total is always 100%.

## What is a PAR?

UNO uses the **Personnel Activity Report** to certify the distribution of an individual's effort during each reporting period. This is an "after-the-fact" reporting tool that certifies effort expended in a previous reporting period. Since payroll distributions generally reflect activity in various categories expressed as a percentage of total activity, the PAR uses the current payroll distribution as a starting point. In many cases, work may occur differently than planned and salary adjustments may be needed to reflect actual effort. The completed effort report must represent a reasonable approximation of how you divided your effort.

### Examples:

*According to her payroll report for the last reporting period, Dr. A's salary included \$8,000 from a federal source for her work on a funded research project, \$4,000 in UNO funds for teaching and \$12,000 in UNO funds for her vice-chair responsibilities. Her total salary for the reporting period was \$24,000. Therefore she should certify that she gave 33% effort to the federal research project (\$8,000/\$24,000), 17% effort to teaching (\$4,000/\$24,000), and 50% effort (\$12,000/\$24,000) to her administrative activities.*

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*Dr. H is working on three federal research projects, in addition to his departmental teaching and research. His salary for the last reporting period was \$30,000, with \$7,500 from project 1, \$5,000 from project 2, and \$2,500 from project 3. In addition he was paid \$10,000 from departmental funds for his teaching and \$5,000 for departmental research. His effort breaks down like this:*

*Instruction – 33% (\$10,000/\$30,000)*

*Departmental Research – 17% (\$5,000/\$30,000)*

*Federal Research project #1 – 25% (\$7,500/\$30,000)*

*Federal Research project #2 – 17% (\$5,000/\$30,000)*

*Federal Research project #3 – 8% (\$2,500/\$30,000)*

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*Grad student D has a .25 FTE appointment to work exclusively on a sponsored project. All of his salary (\$600) comes from the federal source, so his effort on that project is 100% (\$600/\$600).*

## Why will I receive a PAR?

You will receive a PAR for any reporting period in which any of these conditions apply:

- A portion of your salary is from a federal or federal pass-through source  
44-xxxx-1xxx-xxx  
45-xxxx-1xxx-xxx  
46-xxxx-1xxx-xxx
- Cost share is required

## How often will I receive a PAR?

For both monthly and bi-weekly payroll, you'll receive a PAR three times a year for each of the following reporting periods:

- January 1 - April 30
- May 1 – August 31
- September 1 - December 31

## Who can certify the PAR?

**Only someone with first-hand knowledge of the effort** – preferably you, the employee. In some cases, the PI or direct supervisor may certify for the employee.

## What information appears on the PAR? (see sample PAR on next page)

### Top of form:

Employee name, employee number, department & org unit number, position

Reporting period

Responsible person – generally the name of the PI on the federal project that is associated with the highest salary dollar amount is listed on the form

### Right side:

Salary from all sources during the reporting period

### Left side:

Categories of salaried activities (See Appendix A for descriptions of all activity categories)

Prefilled information:

Cost objects for federal salary sources

Cost objects for cost sharing: cost object of project followed by the cost object of the UNO funded salary source in parentheses; cost share pre-filled percentage is followed by an asterisk

### Bottom:

Indication that all effort reported totals 100%

Space for your PRINTED name, signature and date

(Optional: apply your UNO campus approved digital signature)

Box for comments/remarks

## How do I complete a PAR?

Follow the steps listed on the sample PAR (next page).

## Example: Simple PAR

### Employee's identifying information

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Complete, sign, and return to: [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)

### UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT

NAME: Doe, John      EMPLOYEE NO: 999999  
DEPARTMENT: Any Department 5000999      POSITION: Professor

WORK PERIOD FROM: 01/1/2017 TO 04/30/2017

RESPONSIBLE PERSON: JONES, JANE

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Prefilled: Cost objects for federal salary sources

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	1.						
2. Research	2.	01/01/2017 to 01/31/2017	4505051010100 4605051002100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
3. Public Service	3.	02/01/2017 to 02/28/2017	4505051010100 4605051002100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
4. Other Sponsored Activities	4.	03/01/2017 to 03/31/2017	4505051010100 4605051002100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
5. Agricultural Experiment Station	5.	04/01/2017 to 04/30/2017	4505051010100 4605050002100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
6. Cooperation Extension Service	6.						
7. Patient Care Services	7.						
8. Administration	8.						
9. Other Institutional Activities	9.						

4. 5

Salary from all sources during reporting period

3

9

\*Cost Share/Match

I certify that 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.

Printed Name John Doe      Signature John Doe      Date: 05/05/2017

Only individuals having direct knowledge of all an employee's effort may certify

Remarks:

Use this box freely to help explain anything out of the ordinary. Attach an extra sheet if the explanation requires more space than this box allows.

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1. Disregard any salary sources not associated with effort (professorships, fellowships, work study). See pages 8-9 for instructions for dealing with negative amounts.

2. Identify cost objects under your department's scope.

3. Total all salary amounts.

4. Total salary amounts for each discreet cost object.

5. Compute percentage of total for each cost object.

6. Enter percentages (% of effort) in correct activity category (Appendix A) on left side of form.

• Prefilled federal salary sources: enter or correct the % of effort.

• All other salary sources: enter % of effort

• See pages 5-6 for instructions on reporting effort for cost shared amounts

7. Be sure all effort percentages entered total 100%.

8. Use remarks box to explain anything out of the ordinary.

9. Certify your effort by printing your name and signing and dating the form. (Optional: apply your UNO campus approved digital signature.

10. Return the certified PAR via email to [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu) within 30 calendar days of receiving it.

You can do manual calculations on this form in pencil, but use **pen** to enter effort percentages and to sign and date the form. Optional: apply your UNO campus approved digital signature. If you are making corrections to a previously certified PAR- write your revisions in **red**, write a remark, write **RECERTIFIED** in the top right corner and resign and date the PAR in an open area of the PAR.

# Completed PAR

Complete, sign, and return to: unograntsaccounting@unomaha.edu

## UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT

NAME: Doe, John

EMPLOYEE NO: 999999

WORK PERIOD FROM: 01/1/2017 TO 04/30/2017

DEPARTMENT: Any Department  
5000999

POSITION: Professor

RESPONSIBLE PERSON: JONES, JANE

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	10	1.					
2. Research	30	2.	01/01/2017 to 01/31/2017	4505051010100 Sponsored Research Project Title 4605051002100 Sponsored Public Service Project Title 4105050000 Dept Cost Center Title 4205050000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
3. Public Service	20	3.	02/01/2017 to 02/28/2017	4505051010100 Sponsored Research Project Title 4605051002100 Sponsored Public Service Project Title 4105050000 Dept Cost Center Title 4205050000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
4. Other Sponsored Activities	40	4.	03/01/2017 to 03/31/2017	4505051010100 Sponsored Research Project Title 4605051002100 Sponsored Public Service Project Title 4105050000 Dept Cost Center Title 4205050000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
5. Agricultural Experiment Station		5.	04/01/2017 to 04/30/2017	4505051010100 Sponsored Research Project Title 4605051002100 Sponsored Public Service Project Title 4105050000 Dept Cost Center Title 4205050000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
6. Cooperation Extension Service		6.					
7. Patient Care Services		7.					
8. Administration		8.					
9. Other Institutional Activities		9.					

Salary Total: \$20,000

Cost object	Total	% of Effort
4505051010100	\$4,000.00	20%
4605051002100	\$8,000.00	40%
4105050000	\$6,000.00	30%
4205050000	\$2,000.00	10%

Remarks:

\*Cost Share/Match

I certify that 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.

Printed Name John Doe

Signature

John Doe

Date: 05/05/2017

Only individuals having direct knowledge of all an employee's effort may certify

NOTE 1. You don't need to enter cost objects for non-federal or non-cost share salary sources (in this example, this applies to effort devoted to Instruction and the first effort percentage listed under Research, both of which come from departmental salary sources).

NOTE 2. In each activity category, you may combine % of effort for all **non-federal, non-cost share** salary sources. In this example, however, you may not total all effort devoted to Research, because one project is federally funded and effort for that project must be listed separately.

## Cost Sharing

In some cases, UNO will agree to bear a portion of the total costs of a sponsored project. This is called cost sharing (or match). Unless a sponsor requires it, however, UNO strongly discourages you to offer cost sharing in a grant proposal. If cost sharing is offered in a proposal and the sponsor agrees to it, it becomes part of the agreement and must be accounted for. Cost sharing can take the form of material contributions such as equipment or third party donations, but often it is committed as salary support for project personnel. UNO's cost share or match must come from a valid salary source other than the sponsoring agency. The cost share or match cannot come from federally funded projects.

The PAR will identify projects or activities to which cost sharing has been committed, with the cost shared effort percentage marked with an asterisk (\*). In the relevant activity category, the PAR will list the cost object of the sponsored project that requires cost share, followed in parentheses by the cost object of the UNO fund source from which the cost share is drawn.

See next page for specific instructions on how to certify cost share effort.

Complete, sign, and return to: [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)

### UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT

NAME: Doe, John      EMPLOYEE NO: 999999      WORK PERIOD FROM: 01/1/2017 TO 04/30/2017  
DEPARTMENT: Any Department 5000999      POSITION: Professor      RESPONSIBLE PERSON: JONES, JANE

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	10	1.					
2. Research	20	2.	01/01/2017 to 01/31/2017	4505051010100 Sponsored Research Project Title 4605051002100 Sponsored Public Service Project Title 41050500000 Dept Cost Center Title 42050500000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
	30.0*		02/01/2017 to 02/28/2017	4505051010100 Sponsored Research Project Title 4605051002100 Sponsored Public Service Project Title 41050500000 Dept Cost Center Title 42050500000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
3. Public Service	40	3.	03/01/2017 to 03/31/2017	4505051010100 Sponsored Research Project Title 4605051002100 Sponsored Public Service Project Title 41050500000 Dept Cost Center Title 42050500000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
4. Other Sponsored Activities		4.	04/01/2017 to 04/30/2017	4505051010100 Sponsored Research Project Title 4605050002100 Sponsored Public Service Project Title 41050500000 Dept Cost Center Title 42050500000 Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
5. Agricultural Experiment Station		5.					

30.0% cost share has been committed to this federally funded research project. The source of the matching funds is the departmental research cost center 4105050000.



## How to certify cost share effort:

Complete, sign, and return to: [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)

### UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT

NAME: Doe, John

EMPLOYEE NO: 999999

WORK PERIOD FROM: 01/1/2017 TO 04/30/2017

DEPARTMENT: Any Department  
5000999

POSITION: Professor

RESPONSIBLE PERSON: JONES; JANE

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	10						
2. Research		01/01/2017 to 01/31/2017	4505051010100 4605051002100 41050500000 42050500000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
3. Public Service	20	02/01/2017 to 02/28/2017	4505051010100 4605051002100 41050500000 42050500000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
4. Other Sponsored Activities	40	03/01/2017 to 03/31/2017	4505051010100 4605051002100 41050500000 42050500000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
5. Agricultural Experiment Station		04/01/2017 to 04/30/2017	4505051010100 4605051002100 41050500000 42050500000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
6. Cooperation Extension Service							
7. Patient Care Services							
8. Administration							
9. Other Institutional Activities							
100% TOTAL EFFORT							
				Salary Total:		\$20,000	
				Effort calculation for 41050500000:			
				\$6000/\$20000 = 30%			
				Remarks:			

1. Find the cost shared project in the left column. The cost shared effort percentage will be prefilled and followed by an asterisk.

2. Confirm the prefilled % of effort for the activity related to the UNO cost share cost object is correct (the number in parentheses). In this case, the cost share comes from the cost object 4105050000.

Note that the cost object for the sponsored research project appears twice because the portion of the effort paid from the federal funding source must be certified separately. The portion of effort paid from cost share funds also must be certified separately.

3. Complete the rest of the PAR as usual.

\*Cost Share/Match

I certify that 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.

Printed Name John Doe

Signature

John Doe

Digitally signed by John Doe  
Date: 2017.05.25 12:03:53  
+0200

Date: 05/05/2017

Only individuals having direct knowledge of all an employee's effort may certify



## Fellowships, Professorships, Work Study

When SAP automatically generates the PAR form, it includes all salary sources, including professorships, fellowships and work study funds. However, because these payment sources do not require any effort (the recipient does no “work” in exchange for the payment), they cannot be included in the calculation of effort percentage. In these cases:

1. Strike through any lines that reflect payment from one of these sources.
2. Total the overall salary amount from the remaining certifiable salary sources.
3. Total the salary amounts for each discreet cost object.
4. Compute the percentage of effort for each cost object, based on the new total from step 2.
5. Cross out any incorrect pre-printed percentages and enter the correct percentage of effort. Use **RED ink** for corrections.

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	_____ 1.	01/01/2017 to 01/31/2017	<del>4505051010100</del> <del>4723080000001</del>	Sponsored Research Project Title <del>Named Fellow Fund</del>	515210 <del>515200</del>	61.50 <del>72.03</del>	0.00 <del>0.00</del>
		02/01/2017 to 02/28/2017	<del>4505051010100</del> <del>4723080000001</del>	Sponsored Research Project Title <del>Named Fellow Fund</del>	515210 <del>515200</del>	322.08 <del>72.03</del>	0.00 <del>0.00</del>
2. Research	_____ 2.	03/01/2017 to 03/31/2017	<del>4505051010100</del> <del>4723080000001</del>	Sponsored Research Project Title <del>Named Fellow Fund</del>	515210 <del>515200</del>	322.08 <del>72.03</del>	0.00 <del>0.00</del>
	4505051010100 100.0 <del>7</del> <b>1</b>	04/01/2017 to 04/30/2017	<del>4505051010100</del> <del>4723080000001</del>	Sponsored Research Project <del>Title Named Fellow Fund</del>	515210 <del>515200</del>	322.08 <del>72.03</del>	0.00 <del>0.00</del>

Disregard the salary amounts that come from any Fellow funds. Add remaining salary amounts. Now, since all salary comes from the federal research project (4505051010100), 100% of the employee's effort is attributed to that project. Cross out the prefilled % of effort and write in the correct number.

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	_____ 1.	01/01/2017 to 01/31/2017	<del>4505051010100</del> <del>4711080000001</del>	Sponsored Research Project Title <del>John Smith Professorship</del>	511100 <del>511100</del>	1,938.82 <del>128.59</del>	251.42 <del>16.67</del>
		02/01/2017 to 02/28/2017	<del>4505051010100</del> <del>4711080000001</del>	Sponsored Research Project Title <del>John Smith Professorship</del>	511100 <del>511100</del>	1,938.82 <del>128.59</del>	251.42 <del>16.67</del>
2. Research	_____ 2.	03/01/2017 to 03/31/2017	<del>4505051010100</del> <del>4711080000001</del>	Sponsored Research Project <del>John Smith Professorship</del>	511100 <del>511100</del>	1,938.82 <del>128.59</del>	251.42 <del>16.67</del>
	4505051010100 100.0 <del>9</del> <b>8</b>	04/01/2017 to 04/30/2017	<del>4505051010100</del> <del>4711080000001</del>	Sponsored Research Project <del>John Smith Professorship</del>	511100 <del>511100</del>	1,938.82 <del>128.59</del>	251.42 <del>16.67</del>

Disregard the professorship. 100% of this employee's salary comes from a research project. Adjust the prefilled percentages to reflect the correct percentage of effort.

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	_____ 1.	01/01/2017 to 01/31/2017	<del>4505051010100</del> <del>4723150000001</del>	Sponsored Research Project Title <del>Work Study Services</del>	516500 <del>516600</del>	7.52 <del>128.59</del>	0.00 <del>0.00</del>
		02/01/2017 to 02/28/2017	<del>4505051010100</del> <del>4723150000001</del>	Sponsored Research Project <del>Work Study Services</del>	516500 <del>516600</del>	7.52 <del>128.59</del>	0.00 <del>0.00</del>
2. Research	_____ 2.	03/01/2017 to 03/31/2017	<del>4505051010100</del> <del>4723150000001</del>	Sponsored Research Project <del>Work Study Services</del>	516500 <del>516600</del>	7.52 <del>128.59</del>	0.00 <del>0.00</del>
	4505051010100 100.0 <del>3</del> <b>8</b>	04/01/2017 to 04/30/2017	<del>4505051010100</del> <del>4723150000001</del>	Sponsored Research Project <del>Work Study Service</del>	516500 <del>516600</del>	7.52 <del>128.59</del>	0.00 <del>0.00</del>

Disregard work study payments. Now the total salary amount for this reporting period is \$30.08. The total for the federally funded project associated with cost object 4505051010100 is \$30.08 (effort = 30.08/30.08 = 100%). Adjust the prefilled percentages to reflect the correct percentage of effort.

## PAF: Retro in Current PAR Reporting Period

If a PAR includes a retroactive salary adjustment or correction within the current reporting period, manually correct the salary amount on the right side of the form and make any needed adjustments to preprinted effort percentages on the left side. Complete the form as usual.

Complete, sign and return to: [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)

### UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT

NAME: Doe, John

EMPLOYEE NO: 999999

WORK PERIOD FROM: 01/1/2017 TO 04/30/2017

DEPARTMENT: Any Department  
5000999

POSITION: Professor

RESPONSIBLE PERSON: JONES, JANE

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS	
1. Instruction	<u>72</u>	1.	01/01/2017 to 01/31/2017	4505051001100 4105050000	Sponsored Research Project Title Dept Cost Center Title	515210 515210	800.00 313.00	56.00 22.00
2. Research		2.	02/01/2017 to 02/28/2017	4505051001100 4105050000	Sponsored Research Project Title Dept Cost Center Title	515210 515210	174.00- 1,287.00	12.00- 90.00
4505051001100	28		Detail of Salary and Benefit expenses for February as a result of PAF funding change effective back to 1/1/2017: 4505051001100 (Total \$174.00- + 12.00- ) 41050500000 (Total \$1,287.00 + 90.00) February 313.00 + 22.00 800.00 + 56.00 January 487.00- + 34.00- 487.00 + 34.00					
3. Public Service		3.	03/01/2017 to 03/31/2017	4505051001100 4105050000	Sponsored Research Project Title Dept Cost Center Title	515210 515210	313.00 800.00	22.00 56.00
		4.	04/01/2017 to 04/30/2017	4505051001100 4105050000	Sponsored Research Project Title Dept Cost Center Title	515210 515210	313.00 800.00	22.00 56.00
5. Agricultural Experiment Station		5.						
6. Cooperation Extension Service		6.						
7. Patient Care Services		7.						
8. Administration		8.						
9. Other Institutional Activities		9.						

3

prefilled percentage is correct  
because the fund change was all  
within the same PAR reporting period.

1

The negative amount reflects a funding  
change that occurred in February payroll  
and it was a retroactive change to 1/1/2017.

2

Adjust salary amounts to reflect the  
correct totals for each of the cost  
objects impacted by the change.

100% TOTAL EFFORT

\*Cost Share/Match

I certify that 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.

Printed Name John Doe

Signature

John Doe

Date: 2017.05.25 12:22:58  
-05'00'

Date: 05/05/2017

Only individuals having direct knowledge of all an employee's effort may certify

#### Remarks:

In February 2017, a new PAF was completed for this employee. The start date was 1/1/2017.

The prefilled percentage is correct because the fund change was all within the same PAR reporting period.

The negative amount reflects a funding change that occurred in February payroll and it was a retroactive change to 1/1/2017.

Adjust salary amounts to reflect the correct totals for each of the cost objects impacted by the change.

Make notation in the remarks box explaining the correction.

## PAF: Retro in Previous PAR Reporting Period

If a PAR shows a negative salary amount related to a correction in a previous PAR reporting period, strike through the cost object associated with the negative amount and adjust the % of effort calculations appropriately. Then using the previously certified PAR(s) for the reporting period(s) in which the erroneous amount was included, correct those forms and recertify with the revised/new % of effort. If a PAR did not generate for the prior reporting period(s) contact Grants Accounting. **Make all corrections in RED ink. Mark RECERTIFIED at the top right corner of the previous PAR(s) form and resign and date in an open area on the PAR.**

### January – April 2017 PAR

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction		01/01/2017 to 01/31/2017	4505051001100	Sponsored Research Project Title	515210	1,600.00	112.00
			<del>4608011002100</del>	<del>Sponsored Research Project Title</del>	<del>515210</del>	<del>565.00-</del>	<del>39.55-</del>
		02/01/2017 to 02/28/2017	4505051001100	Sponsored Research Project Title	515210	1,600.00	112.00
		03/01/2017 to 03/31/2017	4505051001100	Sponsored Research Project Title	515210	1,600.00	112.00
		04/01/2017 to 04/30/2017	4505051001100	Sponsored Research Project Title	515210	1,600.00	112.00
2. Research	100						
			<del>4505051001100</del>				
			<del>4608011002100</del>				

**2** Cross out the preprinted cost object for the deleted project and indicate effort only for the remaining project.

**1** Current PAR shows a negative amount which is related to an incorrect charge on a previous PAR. Strike through the negative amount and calculate the total % of effort based on the remaining salary amounts which are relevant only to the current reporting period.

### September – December 2016 PAR (previous PAR to be **RECERTIFIED**)

Complete, sign and return to: unograntsaccounting@unomaha.edu

#### UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT

**RECERTIFIED**

**3** Write RECERTIFIED in the top right hand corner of the PAR form.

NAME: Doe, John

EMPLOYEE NO: 999999

WORK PERIOD FROM: 12/01/2016

DEPARTMENT: Any Department  
5000999

POSITION: Professor

RESPONSIBLE PERSON: JONES; JANE

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction		12/01/2016 to 12/31/2016	4505051001100	Sponsored Research Project Title	515210		
			<del>4608011002100</del>	<del>Sponsored Research Project Title</del>	<del>515210</del>		
2. Research	100						
			<del>4505051001100</del>				
			<del>4608011002100</del>				

**4** Go back to the PAR on which the original error occurred (if the error occurred in more than one reporting period, be sure to correct ALL PARS involved). Strike through the salary amount that was incorrectly reported, recalculate total salary and totals for individual cost objects, then correct the % of effort based on new total.

**5** The recertified PAR needs to be resigned and dated. (Therefore, there will be 2 signatures.)

**6** Include a note in the remarks section explaining why you are submitting a corrected PAR(s).

**Remarks:** retro made on January PAR: \$604.55 was incorrectly charged to 4608011002100 during December 2016.

In many cases, salaries for nine-month employees are spread over 12 months (referred to as 9/12). So it is possible for a PAR to be issued during a period when the employee was not engaged in any work-related activities but still received a payroll distribution. In other cases, 9-month employees may be paid to teach extra classes or work on sponsored research projects in the summer.

1. Mark all effort percentages as "0."
2. Cross out 100% total and write "0."
3. In the remarks box indicate that the employee is paid 9/12 and that all effort was expended during the previous 9 months, September-May.

1. Cross off all instructional salary sources.
2. Record instructional effort as "0."
3. Calculate effort for sponsored research (or other non-instructional) activities using funding sources for those projects.
4. Indicate in the remarks box that the employee is paid 9/12 and that all effort for the summer months was expended on the sponsored project(s).

**REMARKS:**  
*9/12 employee, no instruction given during summer*

If any effort was expended in both teaching and research during any of the months in the summer reporting period, then treat the effort calculations as you normally would. Include all salary amounts (even 9/12 salary) in the salary total and use all teaching amounts (including 9/12 salary) to calculate teaching effort. Calculate research and other effort based on the overall salary total, as well. (NOTE: You may think the effort proportions look a bit skewed, but it is best practice to certify all effort in all activities in this manner during a period when any effort was expended.)

## Employee Assigned to More than One Department

In some cases, an employee may have an appointment in more than one department. The PAR will be delivered initially to the responsible person listed on the PAR. If someone other than the employee should certify effort (in the case of a student employee, for example), a person with firsthand knowledge of employee's effort should certify only effort related to that department. A remark should be added to the PAR to reflect the cost objects that the person is certifying. Once completed, the PAR should be returned to Grants Accounting at [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu). Grants Accounting will then follow-up with the next department for certification of the remaining cost objects.

Complete, sign, and return to: [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)

**UNIVERSITY OF NEBRASKA  
PERSONNEL ACTIVITY REPORT**

NAME: Doe, John      EMPLOYEE NO: 999999      RESPONSIBLE PERSON: JONES, JANE

DEPARTMENT: Any Department 5000999      POSITION: Professor

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	1.						
2. Research	2.	01/01/2017 to 01/31/2017	4505051010100 4608111111100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
3. Public Service	3.	02/01/2017 to 02/28/2017	4505051010100 4608111111100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
4. Other Sponsored Activities	4.	03/01/2017 to 03/31/2017	4505051010100 4608111111100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
5. Agricultural Experiment Station	5.	04/01/2017 to 04/30/2017	4505051010100 4608111111100 4105050000 4205050000	Sponsored Research Project Title Sponsored Public Service Project Title Dept Cost Center Title Dept Cost Center Title	511100 511100 511100 511100	1,000.00 2,000.00 1,500.00 500.00	200.00 100.00 25.00 25.00
6. Cooperation Extension Service	6.						
7. Patient Care Services	7.						
8. Administration	8.						
9. Other Institutional Activities	9.						
<b>100% TOTAL EFFORT</b>							

**Salary Total: \$20,000**

**Activity Totals:  
4608111111100 \$8,000**

Remarks:

Only certifying the effort on 4608111111100. The other cost objects are not within this department.

\*Cost Share/Match  
I certify that 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.  
Printed Name Jane Jones Signature Jane Jones Date: 05/25/2017  
Only individuals having direct knowledge of all an employee's effort may certify

PAR sent to Responsible Person (PI) listed on the PAR.

### Primary department:

1. Compute salary total
2. Compute total salary for each cost object
3. Compute effort only for cost objects under your department's scope
4. Enter or verify effort in appropriate activity category.
5. Sign form
6. Make notation in Remarks box
7. Return form to Grants Accounting at [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)



### Additional department(s):

Grants Accounting will forward the PAR to the next department with a new signature sticker affixed. A responsible person in the additional department with firsthand knowledge should certify that portion of the employee's effort related to their department.

Complete, sign, and return to: [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)

**UNIVERSITY OF NEBRASKA  
PERSONNEL ACTIVITY REPORT**

NAME: Doe, John      EMPLOYEE NO: 999999      WORK PERIOD FROM: 01/1/2017 TO 04/30/2017  
DEPARTMENT: Any Department 5000999      POSITION: Professor      RESPONSIBLE PERSON: JONES, JANE

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	10						
2. Research	30	01/01/2017 to 01/31/2017	4505051010100	Sponsored Research Project Title	511100	1,000.00	200.00
			4608111111100	Sponsored Public Service Project Title	511100	2,000.00	100.00
			4105050000	Dept Cost Center Title	511100	1,500.00	25.00
	20		4205050000	Dept Cost Center Title	511100	500.00	25.00
3. Public Service	40	02/01/2017 to 02/28/2017	4505051010100	Sponsored Research Project Title	511100	1,000.00	200.00
			4608111111100	Sponsored Public Service Project Title	511100	2,000.00	100.00
			4105050000	Dept Cost Center Title	511100	1,500.00	25.00
			4205050000	Dept Cost Center Title	511100	500.00	25.00
4. Other Sponsored Activities		03/01/2017 to 03/31/2017	4505051010100	Sponsored Research Project Title	511100	1,000.00	200.00
			4608111111100	Sponsored Public Service Project Title	511100	2,000.00	100.00
			4105050000	Dept Cost Center Title	511100	1,500.00	25.00
			4205050000	Dept Cost Center Title	511100	500.00	25.00
5. Agricultural Experiment Station		04/01/2017 to 04/30/2017	4505051010100	Sponsored Research Project Title	511100	1,000.00	200.00
			4608111111100	Sponsored Public Service Project Title	511100	2,000.00	100.00
			4105050000	Dept Cost Center Title	511100	1,500.00	25.00
			4205050000	Dept Cost Center Title	511100	500.00	25.00
6. Cooperation Extension Service							
7. Patient Care Services							
8. Administration							
9. Other Institutional Activities							
100% TOTAL EFFORT							

College/Department Department 2

PI's Name-Dept 2 06/01/2017

Printed Name Manual Signature or Digitally Approved Signature

Signature \_\_\_\_\_

Salary Total: \$20,000

Activity Totals:

4505051010100 \$4,000

4105050000 \$6,000

4205050000 \$2,000

Remarks:

Only certifying the effort on 4608111111100. The other cost objects are not within this department.

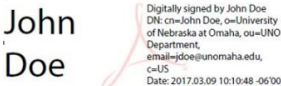
\*Cost Share/Match  
I certify that I have direct knowledge of all the effort of this employee for the indicated work period. I certify further that to the best of my knowledge the effort reasonably reflects the actual effort expended.  
Printed Name Jane Jones Signature Jane Jones Date: 05/25/2017  
Only individuals having direct knowledge of all an employee's effort may certify

1. Compute salary total
2. Compute total salary for each cost object
3. Compute effort only for cost objects under your department's scope
4. Enter (or verify) effort in appropriate activity category.
5. Sign sticker
6. Return form to Grants Accounting at [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)



## Important Points to Remember

- PARS generate automatically for:
  - Federal projects (44-xxxx-1xxx-xxx or 45-xxxx-1xxx-xxx)
  - Federal pass-through projects (46-xxxx-1xxx-xxx)
  - Projects requiring cost share
- Exclude and notate on the PAR any supplementary compensation or other non-effort related pay. Recalculate % of effort.
- Use the REMARKS box to:
  - clearly explain anything out of the ordinary; e.g.:
    - . Explain all negative salary amounts
    - . Signing for X department(s) only
    - . Project and/or cost share ended XX/XX/XXXX
    - . If any salary activity is not effort related
  - cross-reference all PARS involving retroactive activity
  - Provide any other information you would like Grants Accounting to know
- Avoid Payroll Journal (PJ) Entries – these are NOT reflected on PARS because the PAR is generated from the HR (Human Resources) module. PJs are a component of the FI (Financial) module.
  - If a PJ is unavoidable on a project that is a federal or federal pass thru grant (direct or cost share) and approval has been obtained to do one, then make manual revisions **IN RED** on all PARS involved.
- For all PARS that have already been certified and returned but need to be revised, make revisions **IN RED** and mark **RECERTIFIED (also in RED)** in the top right hand corner of the PAR. Recertified PARS must also be signed again and dated.
- Certifications of Effort (left-hand side) MUST be completed in **blue** or **black** ink. NO PENCIL.
- As a general rule, cost share is not the best use of university resources and is strongly discouraged. The PAR will show cost-share funds only if cost-sharing was part of the funding agreement with the sponsor. You cannot use federal funds as cost share sources.
- Projects/Cost Share ending within the reporting period:
  - Project: Certify the PAR as you normally would, but use the remarks section to say “project 4x-xxxx-1xxx-xxx ended XX/XX/XXXX.”
  - Cost share: If cost share ends, do not average the cost share % over the months involved. Leave the % as printed and note in the remarks section “the cost share for X project (if more than one project is listed) ended XX/XX/XXXX.”
- **Each PAR MUST EQUAL 100%** (including effort involved for all departments) and must be signed and dated by the employee or someone with direct knowledge of the employee’s effort for each particular department.
- Preprinted (left-hand side) information is driven by the PCS Code (Program Classification Structure) assigned. Please do not reallocate effort for pre-printed information from one PCS code category to another. This information is critical to the accuracy of UNO’s effort reporting and also crucial when it is time for UNO to negotiate F&A rates.
- Generally, ignore cost objects that start with anything other than a “4”.
- Ignore professorships, fellowships, and work-study (no actual effort involved).
- A digital signature is optional. **This is an example of a UNO approved digital signature:**



Digitally signed by John Doe  
 DN: cn=John Doe, o=University of Nebraska at Omaha, ou=UNO  
 Department, email=jdoe@unomaha.edu, c=US  
 Date: 2017.03.09 10:10:48 -06'00'
- Certified PARS must be returned to [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)

**Address questions to Grants Accounting at 402-554-2667 or [unograntsaccounting@unomaha.edu](mailto:unograntsaccounting@unomaha.edu)**

## Appendix A: Personnel Activity Report Categories

<b>1. Instruction</b>	Teaching and training activities and direct administration of these activities at the institution. Included in this category are departmental and other research and development activities that are <b>not separately budgeted and accounted for</b> as organized or sponsored research.
<b>2. Research</b>	Organized research, including all research and development activities that are separately budgeted and accounted for. These can be activities sponsored by federal or non-federal agencies or organizations, as well as activities that are separately budgeted by the institution through an internal allocation of institutional funds.  <i><b>NOTE:</b> This category includes training of individuals in research techniques where such activities are supported by sponsored projects AND utilize the same facilities as other organized research projects and trainees. DO NOT report such instructional effort in the "Instruction" category.</i>
<b>3. Public Service</b>	Public service-related programs and projects financed by federal and non-federal agencies established primarily to provide non-instructional and non-research services to individuals and groups external to the university. This category does NOT include instruction or organized research.
<b>4. Other Sponsored Activities</b>	All other public service activities funded by federal or non-federal agencies or organizations that DO include instructional and research services. This activity includes Academic Support, Student Services, Physical Plant Operations, and Student Financial Support.
<b>5. Agricultural Experiment Station</b>	Not applicable to UNO
<b>6. Cooperative Extension Service</b>	Not Applicable to UNO
<b>7. Patient Care Services</b> (excluding private practice)	Not Applicable to UNO
<b>8. Administration</b>	Includes all administrative effort.  <ul style="list-style-type: none"> <li>• <u>Student administration</u>: advising and counseling students in academic career pursuits and providing student affairs and service activities.</li> <li>• <u>Departmental administration</u>: administrative and supporting activities that benefit the common or joint departmental objectives of an academic department.</li> <li>• <u>Sponsored Project administration</u>: a separate department's effort to develop and administer sponsored projects.</li> <li>• <u>College/school administration</u>: supervisory, managerial or administrative duties related to operations in the dean's office. University committee efforts must be limited to instruction release time granted.</li> <li>• <u>General administration</u>: university-wide general executive and administrative activities or university-wide committee efforts.</li> </ul> <i><b>NOTE:</b> Effort devoted to proposal writing and technical reporting as required by federal or non-federal sponsors should NOT be entered in the Administration category. Report this effort in the Instruction or Research category as part of your state-supported appointment.</i>
<b>9. Other Institutional Activities</b>	Public/community service activities funded by institutional funds, plus auxiliary operations of the institution.