
NSRI Non-Classified Salaries Pay

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Scope

This policy applies to non-classified salary expenses charged to National Strategic Research Institute (NSRI) contract WBS Elements based on approved budgets and effort reporting requirements. It applies to principal investigators (PIs), administrative staff, and others managing NSRI-funded personnel expenses.

Policy Statement

Salary expenses for NSRI-funded personnel are charged in accordance with:

- Regents Policy 2.7.4 – NSRI Consulting Appointments & Research
- UNO Institutional Base Salary (IBS) Policy
- UNO Project Verification Statement (PVS) Policy
- Uniform Guidance (2 CFR 200.430 – Compensation for Personal Services)

Salary charges must be consistent with the approved project budget and IBS definitions. All effort expended on NSRI contracts must be verified through the Project Verification Statement (PVS) methodology, ensuring compliance with federal regulations.

Salaried employees' compensation is based on their Institutional Base Salary (IBS) as defined in UNO policy, and hourly rates are determined as follows:

- 12-month employees: Annual IBS ÷ 2080 hours
- 9-month employees: Annual IBS ÷ 1560 hours

The PI is responsible for certifying effort via PVS in addition to reviewing and approving the Funds and Man-Hours Expenditure Report (FMER) to ensure salary charges align with work performed.

Reason for Policy

This policy ensures that salary expenses for NSRI-funded personnel are accurately charged, tracked, and certified in compliance with federal and institutional requirements. Salaried employees are not paid on an hourly basis, but all salary charges must be converted to an hourly rate for tracking and invoicing purposes.

This policy also ensures compliance with:

- Regents Policy 2.7.4, which governs NSRI consulting appointments and financial administration.
- Uniform Guidance (2 CFR 200.430), which requires salary costs to be reasonable, allocable, and properly documented.
- UNO's PVS methodology, which ensures that all personnel costs charged to NSRI contracts are properly documented, certified, and aligned with federal effort reporting requirements.

Failure to comply may result in financial penalties, expenditure disallowances, and restrictions on future NSRI funding.

Procedures

Salary Charging Process

- Non-classified salaries are charged to NSRI contract WBS Elements based on the approved project budget.
- Salaries are tracked using an hourly rate calculation for invoicing and reporting purposes.

Salary Calculation

- Salaried employees are not paid hourly, but for reporting purposes, an hourly rate is calculated as follows:
 - # 12-month employees: Annual IBS ÷ 2080 hours
 - # 9-month employees: Annual IBS ÷ 1560 hours
- Invoices reflect salary amounts posted to the WBS Elements and the calculated hours.
- Hourly employees' salaries are based on their standard hourly pay rate.

Effort Certification & PI Approval

- All effort must be certified using the PVS methodology to ensure salary charges align with actual work performed.

- The PI is responsible for approving salary expenditures and ensuring compliance with effort reporting and budget allocations.

Definitions

Funds and Man-Hours Expenditure Report (FMER): A financial tracking document that PIs must approve, ensuring consistency between payroll expenses and reported effort on NSRI contracts.

Work Breakdown Structure (WBS) Element: A **13-digit code used to plan, track, and allocate costs for grants, contracts, and projects**. WBS elements allow for **financial tracking and reporting** within UNO's financial system.

Institutional Base Salary (IBS): Annual compensation paid by the University for an employee's appointment, whether it's spent on research, instruction, service, administration, patient care or other activities. The IBS does not include bonuses, one-time payments, or any other incentive pay.

Project Verification Statement (PVS): PVS is a project-based methodology that focuses on a system of internal controls. These controls involve the amount and type of documentation required to support salary, wage, and benefit charges to federal, federal pass-through, and cost share awards. One report is generated for each project three times per year, listing all employees assigned to it.

Additional Contacts

Subject	Contact	Phone & Email	Additional Contact Information
Pre-Award Activities	Assigned Grants Coordinator	402.544.2286 unosponpro@unomaha.edu	Find Your OSP Contact
Post-Award Activities	Assigned Grants Accountant	402.544.2286 grantsaccounting@unomaha.edu	Find Your OSP Contact

Related Information

- [Regents Policy 2.7.4 – NSRI Consulting Appointments & Research](#)
- [UNO Institutional Base Salary \(IBS\) Policy](#)
- [UNO Project Verification Statement \(PVS\) Policy](#)
- [UNO Additional Compensation on Sponsored Projects Policy](#)

History

This policy was developed and approved prior to the implementation of the campus policy development and approval process approved by the Chancellor's Cabinet in October 2015.

This policy was updated in **April 2025** to clarify existing procedures, and reflect changes in institutional policies such as the transition from Personnel Activity Reports (PARs) to the Project

Verification Statement (PVS) methodology. These revisions ensure consistency with the UNO Institutional Base Salary (IBS) Policy and compliance with Uniform Guidance (2 CFR 200.430).

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