
Project Verification Statement

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Scope

This policy applies to all the University of Nebraska at Omaha (UNO) faculty, staff, and students whose salary or any other compensation is charged to federal or federal pass-through sponsored projects, in whole or in part, and who have committed effort, or if their salary is paid from UNO sources or funds and constitutes voluntary or mandatory committed cost sharing.

Policy Statement

Acceptance of federal awards, either direct or indirect, obligates UNO to comply with the federally mandated rules, regulations, and guidelines as they apply to sponsored projects. The Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called "Uniform Guidance" (UG) outlining the guiding principles was implemented on December 26, 2014. [Read the guidelines.](#)

The university uses an after-the-fact methodology to meet regulatory requirements for verifying personnel costs charged directly to federal and federal flow-through funds, as well as for reporting cost-sharing commitments. Verification at the University of Nebraska uses the Project Verification Statement (PVS) methodology and is required of all university employees whose salaries, wages, and/or benefits are federally funded, directly or indirectly, or cost-shared to a sponsored project.

Under this method, the PVS process uses the internal control system of the SAP[®] Human Resources (HR) module, housing all payroll/personnel costs for the University of Nebraska. The PVS process extracts actual personnel expenses from the SAP[®] HR module and places them into online, user-friendly, drill-down reports and ensures all personal service costs are captured, reviewed, documented, and verified in an accurate and timely manner.

Reason for Policy

A basic framework for effort reporting is provided by Federal regulations, principally the OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for federal awards. Acceptance of federal awards obligates 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 PVS is an internal control to verify payroll to fulfill Uniform Guidance §200.430 Compensation of personal services.

Failure to comply with this policy can result in financial penalties, expenditure disallowances, and harm to the University's reputation. Failure to accurately propose, charge, and document compensation related to sponsored projects could also jeopardize future sponsored projects and is, therefore, mandatory. For compliance assistance, contact the Office of Sponsored Programs (OSP) Grants Accounting Team.

Days after the PVS Generation	Notification Process
30	Email notification sent to department contact and/or responsible person if no department contact is listed
40	Reminder notice sent to department contact, PI, business, and/or accounting manager
50	A letter from the Sponsored Programs director sent to the PI, chair, and dean
60	Current grant funding for the PI/department will be locked and no new grant accounts will be set up for the PI's respective department

Procedures

The verification process includes an intricate review by the responsible person, or principal investigator, of personnel costs charged to federal or federal pass-through projects, as well as those that involve cost share, to assess whether the amount charged is reasonable for the work performed. The process is project-based and will capture all federal-associated personnel costs and/or cost share posted to a particular project. The project-based review allows the responsible person(s), or principal investigator(s) to review and verify the project as a whole for the deemed period of performance. The system is flexible to allow campuses to generate PVSs based on a frequency of their choosing. Email reminders notify recipients that PVSs require action, ensuring timely review and verification

Definitions

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 on three times a year listing all employees assigned to it.

Systems Applications and Products in Data Processing (SAP®): SAP® is the UNO software that integrates all the business functions of UNO. This is where all appointment, salary, and FTE is stored.

Additional Contacts

Subject	Contact	Phone & Email	Additional Contact Information
Post-Award Activities	Assigned Grants Accountant	402.554.2286 grantsaccounting@unomaha.edu	Find Your OSP Contact

Related Information

[Post-Award Activities](#)

[PD/PI PVS Instructions](#)

[Dept Contact Step-by-Step Guide](#)

[Retro Payroll Request Form](#)

[UNO Institutional Base Salary Policy](#)

History

The university's methodology was changed in 2019 when the University of Nebraska collaborated efforts to move from an individual-based personnel activity reporting system (known as effort reporting) to a project (cost)-based method. This policy, approved by the Executive Leadership team on 02/13/2024, replaces the previous Personnel Activity Reporting Policy dated 01/01/2017.

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