

# Office of Sponsored Programs Post-Award Administration

### **Personnel Activity Reports**

### Purpose

Federal regulations (Office of Management and Budget Circular A-21, Section J.10. *Compensation for personal services*) require educational institutions to document 100% of the distribution of charges for personal services paid from federal funds. The system chosen will reflect activity applicable to each sponsored agreement. The University of Nebraska-Lincoln has chosen the *After-the-fact Activity Records* method for documenting payroll distribution, which under Section J.10 of Circular A-21 requires:

Reports will reasonably reflect 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 period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.

### **Policy** (July 1, 2001)

To this end the University of Nebraska-Lincoln has developed the Personnel Activity Report or PAR, which is to be completed for each sponsored project that had payroll expenditures, mandatory cost sharing or HATCH certification dollars during the reporting period. Level of effort is to be certified by the employee, the employee's supervisor, or the principal investigator, provided that he/she has direct knowledge of all the effort of the employee for the indicated work period. This individual certifies that to the best of his/her knowledge the PAR reasonably reflects the actual effort expended by the employee.

# Procedure

Personnel Activity Reports (PARS) were created to meet Federal time and effort reporting requirements, to quantify salary cost sharing and report Hatch certification dollars.

These reports should reflect the percentage of distribution for the indicated individual for the indicated work period(s). A <u>total</u> of 100% of <u>effort</u> for each individual must be certified regardless of their FTE. The percentages (including both cost-sharing and non-cost-sharing cost objects) must add to 100%. The percentage by the WBS element (left-hand side), if there is one, indicates the percentage of total time worked on the project and what was paid from that WBS element. Cost share is identified by an asterisk (\*). The first cost object listed is the project and the cost object in parentheses is the source cost object or where the money was paid from, followed by the cost share percentage.

This is the distinction between what effort needs to be documented and what doesn't:

1.) **Salary Certification:** for those employees paid from WBS elements (Federal/Federal Pass through monies). Percentage of effort for those paid from WBS elements must be equal to or greater than their total pay. For example, if the employee is paid \$10,000 from a WBS and their total pay is \$40,000, you must certify their effort at a minimum of

25% for <u>that</u> WBS element. If a minimum of 25% of their effort was not spent on this award, payroll must be adjusted accordingly.

- 2.) **Cost Share:** The percentage that is printed on the left-hand side of the form is the amount that was reported to Post Award Administration to meet personnel cost sharing requirements for that person's time on the project. If this percentage is decreased please explain why in the remarks box.
- 3.) **HATCH:** For all of the IANR units, the Hatch number is printed on the left-hand side of the form. The department must fill in the corresponding percentage(s) for each project, as this is required for audit, <u>before</u> returning them to Post Award Administration. Please note in the comment section when these projects terminate and enter any new projects manually so that we can enter the data in the system.
- 4.) All other cost objects: All other cost objects listed should be either entered as one percentage amount and placed under 9) Other Institutional Activities or estimated and placed in the categories you deem relevant, such as instruction, research, and etc.

Please remember that payroll expense transfers are not reflected in the payroll information provided on the right hand side of the form. Please document any cost object changes in the remarks section and change percentage of effort accordingly. Any time that payroll transfers occur past PARs will need to be revised to show the transfer as well. This could effect more than one form.

For Reports that crossover campuses, please certify only to those starting with a "2" or a "9". The other cost objects for other campuses will be addressed on that particular campus. ALL forms must be reviewed, completed, signed and returned to Post Award Administration, 151 Whittier Research Center, East Campus, 0861, within 21 days of your receipt of the PAR. Please make copies to be kept in your department.

If you are not the person that should be receiving these forms, or have any other questions, comments, suggestions, or need guidance in completing the forms, please call the Office of Sponsored Programs at 402.472.3171.

## **INSTRUCTIONS FOR COMPLETING FORMS:**

## To verify or figure percentages:

- 1.) **Salary Certification:** Combine all amounts listed per each individual WBS element and divide by the total salary to determine the correct percentage. Exclude any negative amounts that are corrections for prior pay periods not shown on the report. Also, exclude any workstudy, fellowships or professorships, when making your calculations. Place that percentage under the proper category 1-9 (see descriptions enclosed). Any percentages that fall under the same category may be added together <u>IF</u> the WBS elements are <u>not</u> preprinted under 1-9 or involve cost share. Those preprinted on the left-hand side need a separate percentage. Percentages involving a WBS reported for regular pay <u>and</u> cost share should be adjusted to reflect (minus) the cost share percentage.
- 2.) **Cost Share:** Certify to the percentage showing on the form is correct. If you decrease the percentage please explain how the required amount of cost share will be met.
- 3.) Hatch: Enter the percent of effort worked on the listed Hatch project(s).
- 4.) Both the Pre-printed and hand entered percentages listed must total 100%. Verify that the percentages equal 100%. Rounding is permitted.

5.) Print name\*\*, sign name \*\*, date form and return the <u>original</u> to Post Award Administration, 151 Whittier Research Center, East Campus, 0861.

# Personnel Activity Report Categories

- 1. <u>Instruction</u>: Teaching and training activities, and direct administration of these activities at the institution. Departmental Research is also included and is all research and development activities which are <u>not separately budgeted and accounted for</u> as organized research.
- 2. <u>Research:</u> Includes organized research which is all research and development activities that <u>are separately budgeted and accounted for</u>, except for Agricultural Experiment Station research. These activities can be sponsored by federal or non-federal agencies or organizations, as well as those separately budgeted by the institution by an internal allocation of the institutional funds.
- 3. <u>Public Service:</u> Public Service related programs and projects financed by Federal and non-federal agencies which do not include instruction or organized research, and excludes cooperative extension services.
- 4. <u>Other Sponsored Activities:</u> Public Service activities, except cooperative extension, that are funded by Federal and Non-Federal agencies.
- 5. <u>Agricultural Experiment Station:</u> All research activities separately budgeted and Accounted for which are administered by the Agricultural Experiment Station. All Agricultural Experiment Station research activities are included whether funded from university, Hatch, or any other federal or non-federal funds.
- 6. <u>**Cooperative Extension Service:**</u> All extension service activities administered by the Cooperative Extension Service Division of the Institute for Agriculture & Natural Resources (IANR).
- 7. <u>Patient Care Services</u> (excluding private practice): Effort expended a) in treating patients as an attending physician, b) in providing personal identifiable medical services to patients, or c) teaching or supervising hospital staff where such duties are not reported as instruction.
- 8. <u>Administration:</u> Includes all administrative effort.

<u>Student administration</u> involving advising and counseling students in academic career pursuits, and providing student affairs and service activities; <u>Departmental administration</u> where administrative and supporting activities that benefit the common or joint departmental objectives of an academic department; <u>Sponsored Project administration</u> in which a separate department's effort to develop and administer sponsored projects; <u>College/School</u> <u>Administration</u> including supervisory, managerial, or administrative duties related to the operations in the dean's office. University committee efforts must be limited to instruction release time granted; and <u>General administration</u> including university-wide general executive and administrative activities or university-wide committee efforts.

9. <u>Other Institutional Activities:</u> Public/community service activities and extension services, which are funded by institutional funds such as State Museum, University Television, Conservation and Survey, plus auxiliary operations of the institution such as resident halls, unions, libraries, or athletics.

This is an example of a PAR that doesn't include negative numbers. The calculations shown below follow the instructions that begin on page 2.

Return to: Post	Award Admin 151 Whittier Rsrch Cent	er 0861 P	UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT			Example								
NAME:	Doe, John	EMPLOYEE NO:	99999	WORK PERIOD FROM:		09/01/2001 TO 12/31/2001								
DEPARTMENT:	Anything 50009999	POSITION:	Director	RESPONSIBLE PERSON										
	30003333	GRANTS AND CONTRACTS OFFICE USE ONLY												
ACTIVITY		% OF EFFORT	WORK PERIOD	COST OBJECT	ACCOUNT	SALARY	BENEFITS							
1. Instruction		1												
			09/01/2001 to 09/30/2001	2605200013004	511100	958.42	182.48							
2105230001		11.6 📵		2405200003001	511100	1,443.49	274.85							
2105200001		25.8 <b>(</b>		2105230001	511100	1,133.47	215.81							
		Ŭ		2105200001	511100	6,244.37	1,188.95							
2. Research	2 Research		. 10/01/2001 to 10/31/2001	2605200013004	511100	958.42	133.82							
				2405200006001	511100	1,443.49	201.55							
26052	00013004	7.4 🔕		2105230001	511100	1,133.47	158.26							
2605200013005		2.5 (0)		2105200001	511100	6,244.37	871.88							
20002	50010000	2.0 🐨	11/01/2001 to 11/30/2001	2105230001	511100	1,133.47	158.26							
3. Public Service Salary Paid From		3		2405200006001	511100	1,443.49	201.55							
	00005001 (2105200001 )		· I dicates Cost Share	2105200001	511100	6,244.37	871.88							
	00006001 (2105200001 )	36.0*	dicates cost share	2605200013004	511100	958.42	133.81							
-			10010001 +- 10010001											
2405200003001		3.7 🔞	12/01/2001 to 12/31/2001	2605200013005	511100	958.42	133.81							
2405200006001		11.1 💿 🖞		2405200006001	511100	1,443.49	201.55							
<ol> <li>Other Sponsored Activites</li> </ol>		4		2105200001	511100	6,244.37	871.88							
				2105230001	511100	1,133.47	158.26							
						39,119.00								
		_	The letters in circles are just so you can see where the figures we			re inserted.								
5. Agricultural B	Experiment Station	5	. Cost Object	Salary for Cost Object ÷		Total Salary	Percent of Effort							
			2605200013004	2,875.2	6 ÷	39,119.00	7.35% (a)							
			2405200003001	1,443.49 4,330.47 958.42		39,119.00	3.68% (b)							
			2405200006001			39,119.00	11.06% 🔘							
			2605200013005			39,119.00	2.45% (d)							
6. Cooperation Extension Service		6	. 2105230001	4,533.8	8 ÷	39,119.00	11.58% 🔘							
			2105200001	24,977.48 ÷		39,119.00	63.84%							
		39,119.00												
			Cost Share* (Cost Object)	and a first of the product of the second		Total Cost Share fo	rm Cost Object							
7. Patient Care Services			(2105200001) 2.0* + 36.0*		0*	38.0*								
8. Administrati		8. Percent of Salary / Total Cost Share			Percent of Effort									
					= for Cost Object									
5. Other month	9. Other Institutional Activities		(63.8%)	- 38.0* =		25.80% (f)								
			03.0 %	- 50		23.00%								
*Cost Share/Matc	D	emarks:												
I certify that I hav	'' e direct knowledge of all the effort of this empl the effort reasonably reflects the actual effort	oyee for the indicated v	OTAL EFFORT work period. I cerify further th	at to the best										
Printed Name Signature Date														
Only individuals h	aving direct knowledge of all an employee's ef	fort may certify effort.	Only individuals having direct knowledge of all an employee's effort may certify effort.											

This is an example of a PAR that includes negative numbers. In this case one negative is in January and the other May. For the negative listed in January it is clear that this will affect prior period forms as the original charges are not shown here. In this case you would ignore the negative number as well as the positive number that it corresponds to. The positive number in this case (2528050018006) is larger than the negative number (2610070001001) so you have to reduce the \$3,181.16 (positive #) by \$2,532.27 (negative #) which will leave 648.89 to be used as for the time period.

For the negative listed in May (2528050018005) you will notice if you look in prior months that is corresponds to a payment made in April to the incorrect child account. Therefore you will ignore the negative in May and the corresponding positive in April. If you look at the top line in May (2528050018006) you will see it is the payment for both April and May correcting the negative. This dollar amount should be left alone as it is representative of the pay for the time period.

These are relatively simple examples. There may be cases where you have corrections that span several prior PARs. In this case make sure that the dollar amounts that are used to do the guideline calculations are representative only of pay received during the work period listed on the top right portion of the form as we are certifying effort for the entire work period. Also, be sure to go back to prior PAR forms and make corrections. You are not required to keep copies of completed forms, but it is strongly suggested. If you do not have copies, send a request via email for the report(s) that you need and we will accommodate your request as quickly as possible. When you request an old form please include the Employee Name, No., Department No., and Work period.

Return to: Post	Award Admin 151 Whittier R	srch Center 0861 F	UNIVERSITY OF NEBR ERSONNEL ACTIVITY R	EXAMPLE			
NAME:	Doe, John	EMPLOYEE NO:	99999		WORK PERIOD FROM:	01/01/2002 T	0 05/31/02
DEPARTMENT:	Anything 50009999	POSITION:	Researcher		RESPONSIBLE PE	Principal In	vestigator
A (071) (171)					RACTS OFFICE USE ONL		
ACTIVITY		% OF EFFORT	WORK PERIOD	COST OBJECT	ACCOUNT	SALARY	BENEFITS
1. Instruction		1	01/01/2002 to 01/31/2002	2505210059001 2528050018006 2610070001001	512100 512100 512100	1,252.20 3,181.16 2532.27-	93.90 238.57 188.95-
2. Research	10059001	26.4	02/01/2002 to 02/28/2002	2610070001001 2528050018006 2505210059001	512100 512100 512100	159.06 795.29 313.05	11.93 59.64 23.48
20002		20.4	03/01/2002 to 03/31/2002	2505210055001 2505210059001 2610070001001 2528050018006	512100 512100 512100 512100	313.05 313.05 159.06 795.29	23.48 23.48 11.93 59.63
3. Public Service		5	. 04/01/2002 to 04/30/2002	2505210059001 2505210059001 2610070001001 2528050018005	512100 512100 512100 512100	313.05 159.06 795.29	23.47 11.93 59.63
1 Other Chang	avad Activitaa	4	05/01/2002 to 05/31/2002	2528050018006 2505210059001	512100 512100	1,590.58 313.05	119.26 23.48
_	50018006 50018005	67.0		2610070001001 2528050018005	512100 512100	159.06 795.29-	11.93 59.63-
5. Agricultural E	Experiment Station	5					
6. Cooperation	Extension Service	6					
7. Patient Care 8. Administratio		7					
9. Other Institut	tional Activities	9					
	h e direct knowledge of all the effort o the effort reasonably reflects the a	of this employee for the indicate	OTAL EFFORT ed work period. I cerify further	that to the best	Remarks:		<u> </u>
Printed Name		Signature		Date			
	aving direct knowledge of all an em	0	rt.				

Updated 1/30/2015