

## A Guide to Completing

**P**ersonnel **A**ctivity **R**eports

Effort Reporting at UNL



## 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.

## 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?

UNL 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 UNL funds for teaching and \$12,000 in UNL 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 (\$8000/\$24000), 17% effort to teaching (\$4000/\$24000), and 50% effort (\$12000/\$24000) to her administrative activities.*

*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% (\$10000/\$30000)*

*Departmental Research – 17% (\$5000/\$30000)*

*Federal Research project #1 – 25% (\$7500/\$30000)*

*Federal Research project #2 – 17% (\$5000/\$30000)*

*Federal Research project #3 – 8% (\$2500/\$30000)*

*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  
24-xxxx-xxxx-xxx  
25-xxxx-xxxx-xxx  
26-xxxx-xxxx-xxx (in some cases, if the original source is federal)
- Cost share is required
- A portion of your salary is from an IANR Hatch/Smith-Lever cost object  
21-62DD-0762 (federal funds)  
21-62DD-0862 (state match)  
21-63DD-0763 (federal funds)  
21-63DD-0863 (state match)

### How often will I receive a PAR?

If you are paid bi-weekly, you'll receive a PAR once a month. If you are paid monthly, you'll receive a PAR three times a year for each of these reporting periods: spring (Jan 1-May 31); summer (June 1- Aug. 31); fall (Sept. 1-Dec. 31)

### Who can certify the PAR?

Any person with first-hand knowledge of the effort – **preferably you, the employee**. In some cases the PI or a supervisor may certify for a student or other 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 – name of the PI on the first federal project 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

Hatch / Smith-Lever cost objects

Cost objects for cost sharing: cost object of project followed by cost object of salary source in parentheses; negotiated cost share percentage

#### *Bottom:*

Indication that all effort reported totals 100%

Space for your PRINTED name, signature and date

Box for comments/remarks

### How do I complete a PAR?

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

## Example: Simple PAR

10 Return to: Post Award Administration 312 N 14th St. (0431)

**UNIVERSITY OF NEBRASKA  
PERSONNEL ACTIVITY REPORT**

NAME: Doe, John EMPLOYEE NO: 99999  
DEPARTMENT: Any Department 50009999 POSITION: Professor

WORK PERIOD FROM: 09/01/2008 TO 12/31/2008  
RESPONSIBLE PERSON: Jones, Jane

GRANTS AND CONTRACTS OFFICE USE ONLY

ACTIVITY	% OF EFFORT	WORK PERIOD	COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	1.	09/01/2008 to 09/30/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
2. Research	2.	10/01/2008 to 10/31/2008	2162220001	Dept Cost Center Title	511100	1,500.00	25.00
2562220338001			2161220001	Dept Cost Center Title	511100	500.00	25.00
		11/01/2008 to 11/30/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
3. Public Service	3.	12/01/2008 to 12/31/2008	2162220001	Dept Cost Center Title	511100	1,500.00	25.00
2563220333001			2161220001	Dept Cost Center Title	511100	500.00	25.00
			2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
4. Other Sponsored Activities	4.		2162220001	Dept Cost Center Title	511100	1,500.00	25.00
			2161220001	Dept Cost Center Title	511100	500.00	25.00
5. Agricultural Experiment Station	5.		2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
6. Cooperation Extension Service	6.		2162220001	Dept Cost Center Title	511100	1,500.00	25.00
			2161220001	Dept Cost Center Title	511100	500.00	25.00
7. Patient Care Services	7.						
8. Administration	8.						
9. Other Institutional Activities	9.						
*Cost Share/Match		100%	<b>TOTAL EFFORT</b>				

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 \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Remarks:

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 others: 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 in the spaces provided.

10. Return the certified PAR to the Office of Sponsored Programs (151 Whittier 0861) within 21 days of receiving it.

You can do calculations on this form in pencil, but use **pen** to enter effort percentages and to sign and date the form. If you are making corrections to a previously certified PAR, write your revisions in **red** ink and write **REVISED** at the top.

# Completed PAR

## UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT

Return to: Post Award Administration 312 N 14th St. (0431)

NAME: Doe, John

EMPLOYEE NO: 99999

WORK PERIOD FROM: 09/01/2008 TO 12/31/2008

DEPARTMENT: Any Department  
50009999

POSITION: Professor

RESPONSIBLE PERSON: Jones, Jane

ACTIVITY		% OF EFFORT	WORK PERIOD	COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	See note 1	10	09/01/2008 to 09/30/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
				2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
2. Research	2562220338001	30	10/01/2008 to 10/31/2008	2162220001	Dept Cost Center Title	511100	1,500.00	25.00
		20		2161220001	Dept Cost Center Title	511100	500.00	25.00
3. Public Service	2563220333001	40	11/01/2008 to 11/30/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
				2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
4. Other Sponsored Activities			12/01/2008 to 12/31/2008	2162220001	Dept Cost Center Title	511100	1,500.00	25.00
				2161220001	Dept Cost Center Title	511100	500.00	25.00
5. Agricultural Experiment Station				2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
				2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
6. Cooperation Extension Service				2162220001	Dept Cost Center Title	511100	1,500.00	25.00
				2161220001	Dept Cost Center Title	511100	500.00	25.00
7. Patient Care Services				2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
				2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
8. Administration				2162220001	Dept Cost Center Title	511100	1,500.00	25.00
				2161220001	Dept Cost Center Title	511100	500.00	25.00
9. Other Institutional Activities				2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
				2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
*Cost Share/Match		100%	TOTAL EFFORT					
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.					Remarks:			
Printed Name JOHN DOE		Signature John Doe		Date 1/29/09				
Only individuals having direct knowledge of all an employee's effort may certify effort.								

line 1: non-federal source  
2162220001 (see note 1)  
line 2: federal source  
2562220338001

All salary sources are associated with effort; all are under department's scope

Cost object	Total	% of Effort
2562220338001	\$4,000.00	20%
2563220333001	\$8,000.00	40%
2162220001	\$6,000.00	30%
2161220001	\$2,000.00	10%

Salary Total: \$20,000

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 case, UNL 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, UNL 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. UNL's cost share or match must come from a valid salary source other than the sponsoring agency.

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 UNL fund source from which the cost share is drawn. (NOTE: the cost shared % of effort cannot be greater than the % of effort attributed to the source of the cost shared funds.)

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

**UNIVERSITY OF NEBRASKA**  
**PERSONNEL ACTIVITY REPORT**

Return to: Post Award Administration 312 N 14th St. (0430)

NAME: Doe, John      EMPLOYEE NO: 99999      WORK PERIOD FROM: 09/01/2008 TO 12/31/2008

DEPARTMENT: Any Department      POSITION: Professor      RESPONSIBLE PERSON: Jones, Jane

50009999

		GRANTS AND CONTRACTS OFFICE USE ONLY					
ACTIVITY	% OF EFFORT	WORK PERIOD	COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	_____ 1.						
		09/01/2008 to 09/30/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
2. Research	_____ 2.		2162220001	Dept Research Cost Center Title	511100	1,500.00	25.00
2562220338001			2161220001	Dept Instruction Cost Center Title	511100	500.00	25.00
		10/01/2008 to 10/31/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
3. Public Service	_____ 3.		2162220001	Dept Research Cost Center Title	511100	1,500.00	25.00
2563220333001			2161220001	Dept Instruction Cost Center Title	511100	500.00	25.00
		11/01/2008 to 11/30/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
			2162220001	Dept Research Cost Center Title	511100	1,500.00	25.00
			2161220001	Dept Instruction Cost Center Title	511100	500.00	25.00
4. Other Sponsored Activities	_____ 4.	12/01/2008 to 12/31/2008	2562220338001	Sponsored Research Project Title	511100	1,000.00	200.00
			2563220333001	Sponsored Public Service Project Title	511100	2,000.00	100.00
			2162220001	Dept Research Cost Center Title	511100	1,500.00	25.00
			2161220001	Dept Instruction Cost Center Title	511100	500.00	25.00
5. Agricultural Experiment Station	_____ 5.						

5.0% cost share has been committed to this federally funded public service project. The source of the matching funds is the departmental research cost center 2162220001



Return to: Post Award Administration 312 N 14th St. (0430)		UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT	
NAME: Doe, John	EMPLOYEE NO: 99999	WORK PERIOD FROM: 09/01/2008 TO 12/31/2008	
DEPARTMENT: Any Department 50009999	POSITION: Professor	RESPONSIBLE PERSON: Jones, Jane	

1. Find the cost shared project in the left column. The cost shared effort percentage will be prefilled.
2. Compute the % of effort for the activity related to the UNL cost object from which the match comes (the number in parentheses). In this case, the cost share comes from the same funding source that supports departmental research, paid from cost object 2162220001.
3. Subtract the cost share effort (5%) from the total % effort for the activity supported by the UNL funding source (30%).
4. Enter the difference (25%) in the appropriate activity category. In this case, only 25% of total effort was devoted to departmental research because some funds from this UNL funding source (2162220001) paid for effort on the sponsored public service project.

Note that the cost object for the sponsored public service 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.

5. Complete the rest of the PAR as usual.

## 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 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 correct percentage of effort. Use **RED ink** for corrections.

GRANTS AND CONTRACTS OFFICE USE ONLY							
ACTIVITY	% OF EFFORT	WORK PERIOD	COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	<u>          </u> 1.	09/01/2007 to 09/30/2007	2405060018001	NIH Kaposi sarcoma Human Herp	515210	61.50	0.00
			<del>2723088007001</del>	<del>Larson Fellow Fund</del>	<del>515200</del>	<del>72.03</del>	<del>0.00</del>
		10/01/2007 to 10/31/2007	2405060018001	NIH Kaposi sarcoma Human Herp	515210	322.08	0.00
			<del>2723088007001</del>	<del>Larson Fellow Fund</del>	<del>515200</del>	<del>72.03</del>	<del>0.00</del>
2. Research 2405060018001	<b>100.0</b> <del>91.9</del> 2.	11/01/2007 to 11/30/2007	2405060018001	NIH Kaposi sarcoma Human Herp	515210	322.08	0.00
			<del>2723088007001</del>	<del>Larson Fellow Fund</del>	<del>515200</del>	<del>72.03</del>	<del>0.00</del>
		12/01/2007 to 12/31/2007	2405060018001	NIH Kaposi sarcoma Human Herp	515210	322.08	0.00
			<del>2723088007001</del>	<del>Larson Fellow Fund</del>	<del>515200</del>	<del>72.03</del>	<del>0.00</del>

Disregard the salary amounts that come from the Larsen fund. Add remaining salary amounts. Now, since all salary comes from the federal research project (2405060018001), 100% of the employee's effort is attributed to that project. Cross out the prefilled % of effort and write in the correct number.

GRANTS AND CONTRACTS OFFICE USE ONLY							
ACTIVITY	% OF EFFORT	WORK PERIOD	COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	<b>80</b> <del>          </del> 1.	09/01/2007 to 09/30/2007	2111080001	Genetics	511100	370.22	251.42
			<del>2711080003002</del>	<del>John Smith Professorship Disting</del>	<del>511100</del>	<del>128.59</del>	<del>16.67</del>
		10/01/2007 to 10/31/2007	2711080003002	John Smith Professorship Disting	511100	128.59	16.67
			<del>2111080001</del>	<del>Genetics</del>	<del>511100</del>	<del>1,938.82</del>	<del>251.42</del>
2. Research 2662350665009(2111080001)	<b>20.0 *</b> <del>          </del> 2.	11/01/2007 to 11/30/2007	2111080001	Genetics	511100	1,938.82	251.42
			<del>2711080003002</del>	<del>John Smith Professorship Disting</del>	<del>511100</del>	<del>128.59</del>	<del>16.67</del>
		12/01/2007 to 12/31/2007	2111080001	Genetics	511100	1,938.82	251.42
			<del>2711080003002</del>	<del>John Smith Professorship Disting</del>	<del>511100</del>	<del>128.59</del>	<del>16.67</del>

Disregard the professorship. 100% of this employee's salary comes from an instructional appointment. However, he/she has committed a 20% cost share to a research project, and the source of the cost share is the instructional cost object. Therefore, subtract the cost share percentage from the total % of effort related to cost object 2111080001. (See pages 5 & 6 for more information on cost sharing.)

GRANTS AND CONTRACTS OFFICE USE ONLY							
ACTIVITY	% OF EFFORT	WORK PERIOD	COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	<u>          </u> 1.	08/31/2007 to 09/13/2007	<del>2122151006</del>	<del>Workstudy Student Services</del>	<del>516600</del>	<del>0.26</del>	<del>0.00</del>
			<del>2423152008120</del>	<del>WSStudentServices</del>	<del>516600</del>	<del>9.61</del>	<del>0.00</del>
		09/14/2007 to 09/27/2007	2442100016021	07-08 US ED Student Support Serv	516600	2.75	0.00
			<del>2122151006</del>	<del>Workstudy Student Services</del>	<del>516600</del>	<del>0.90</del>	<del>0.00</del>
2. Research 2442100016011 2442100016021	<b>62.4</b> <b>37.6</b> <del>24.9</del> <del>15.0</del> 2.		<del>2423152008120</del>	<del>WSStudentServices</del>	<del>516600</del>	<del>6.27</del>	<del>0.00</del>
			2442100016011	06-07 US ED Student Support Serv	516500	7.52	0.00
			2442100016021	07-08 US ED Student Support Serv	516600	1.79	0.00

Disregard work study payments. Now the total salary amount for this reporting period is \$12.06. The total for the federally funded project associated with cost object 2442100016011 is \$7.52 (effort = 7.52/12.06 = 62.4%) and the total effort associated with cost object 2442100016021 is \$4.54 (effort = 4.54/12.06 = 37.6%). 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.

UNIVERSITY OF NEBRASKA PERSONNEL ACTIVITY REPORT			GRANTS AND CONTRACTS OFFICE USE ONLY				
ACTIVITY	% OF EFFORT	WORK PERIOD	COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	1.	07/01/2005 to 07/31/2005	2505060063001	NHH Molecular Research	515210	<del>313.00</del> 800.00	61.20
			2105060001	School of Biomedics	515210	313.00	0.00
			2505060063001	NHH Molecular Research	515210	<del>-487.00</del>	-61.20
2. Research	2.		2605060110001	UTEP Statistics	515210	1120.00	85.68
2505060063001	17.9						
2605060110001	64.2						
3. Public Service	3.						
4. Other Sponsored Activities							
5. Agricultural Experiment Station	5.						
6. Cooperative Extension Service	6.						
7. Patient Care Services	7.						
8. Administration	8.						
9. Other Institutional Activities	9.						
*Cost Share/Match		100%	TOTAL EFFORT				
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.					Remarks:		
Printed Name		Signature		Date			
JOHN SMITH		John Smith		8/10/05			
Only individuals having direct knowledge of all an employee's effort may certify effort.							

Adjust % of effort based on computations using corrected salary

Strike though negative amount – not to be included in total salary calculation

Adjust salary amount to reflect the correct total for the cost object

Make notation in remarks box explaining the correction

\$487.00 was incorrectly charged to the cost object 25050600063001

## PAF/Retro in Previous PAR Reporting Period

If a PAR shows a negative amount to correct an error in a previous reporting period, strike through cost object associated with the negative amount and adjust the effort calculations appropriately. Then find the previous PAR (or PARs) for the reporting period(s) in which the erroneous amount was included. Correct those forms and certify the new % of effort. **Make all corrections in RED ink. Mark REVISED at the top of the previous PAR form.**

## Summer PAR

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY				
			COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instr	1.	06/01/2007 - 06/30/2007	<del>2505110044001</del>	<del>NSF</del>	<del>515210</del>	<del>1740.19</del>	<del>0.00</del>
		07/01/2007 - 07/31/2007	2505110050001	USDA	515210	5606.85	0.00
		08/01/2007 - 08/31/2007	2505110050001	USDA	515210	3866.66	0.00
			2505110050001	USDA	515210	3975.50	0.00
2. Research	2.						
<del>2505110044001</del>							
2505110050001	<b>100</b>						

2  
Cross off preprinted cost object for deleted project and indicate effort only for the remaining project

1  
Current PAR shows a negative amount, reflecting an incorrect charge on a previous PAR. Strike through the negative amount and calculate % of effort based on remaining salary amounts

## Spring PAR (previous PAR to be **revised**)

1-1-07 to 5-31-07

**REVISED**

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY				
			COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	1.	01/01/2007 - 01/31/2007	2505110044001		515210	1740.00	0.00
		02/01/2007 - 02/28/2007	2505110044001		515210	1740.00	0.00
		03/01/2007 - 03/31/2007	2505110044001		515210	1740.00	0.00
		04/01/2007 - 04/30/2007	2505110044001		515210	1740.03	0.00
			9531010020160		515210	162.47	0.00
		05/01/2007 - 05/31/2007	<del>2505110044001</del>		<del>515210</del>	<del>1740.19</del>	<del>0.00</del>
			2505110050001		515210	2353.43	0.00
2. Research	2.						
2505110044001	<b>73.4</b>						
2505110050001	<b>24.8</b>						
9531010020160	<b>1.7</b>						

3  
Go back to the PAR on which the original error occurred (if the error occurred more than one reporting period ago, 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.

4  
Include a note explaining why you are submitting a corrected PAR

**Remarks:** retro made on summer PAR: \$1740.19 was incorrectly charged to 25051100440001 during May 07

## 9-Month Employees

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.

### **Summer: No effort**

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.

### **Summer: No teaching; sponsored research only**

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).

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY				
			COST OBJECT	DESCRIPTION	ACCOUNT	SALARY	BENEFITS
1. Instruction	_____ 1.	06/01/2007- 06/30/2007	2601160046002	ManTech Political Science	511100	980.74	235.06
			2605220001001	NU Fdn-U.S. Congress Study	511100	2956.81	708.69
<b>2105220001</b>	<b>0.0</b>	07/01/2007- 07/31/2007	<del>2105220001</del>	<del>Political Science</del>	<del>511100</del>	<del>6495.80</del>	<del>1556.91</del>
			<del>2105220001</del>	<del>Political Science</del>	<del>511100</del>	<del>6495.81</del>	<del>1585.68</del>
		08/01/2007- 08/31/2007	2601160046002	ManTech Political Science	511100	3937.54	961.19
			2601160046002	ManTech Political Science	511100	3682.66	907.04
			<del>2105220001</del>	<del>Political Science</del>	<del>511100</del>	<del>6496.08</del>	<del>1599.98</del>
2. Research	_____ 2.						
2601160046002	<del>74.40</del> 27.7						
<b>2605220001001</b>	<b>25.60</b>						
<b>REMARKS:</b> <b>9/12 employee, no instruction given during summer</b>							

### **Summer: Teaching and research**

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 UNL's policy 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 employee's primary department. 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. Once completed, the PAR should be returned to Sponsored Programs. It then will be sent to the next department for certification.

Primary department  
receives PAR first

PI for first listed  
federal- sponsored  
project – not primary  
department

DEPARTMENT: Athletics 50000850 POSITION: Student Work RESPONSIBLE PERSON: ESPY; KIMBERLY A

ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY				SALARY	BENEFITS
			COST OBJECT	DESCRIPTION	ACCOUNT			
1. Instruction	1.	11/23/2007- 12/06/2007	2412010009001	NIH MH Preschool Children	516500	255.01	0.00	
		12/07/2007- 12/20/2007	2377011411	Academics	516500	14.50	0.00	
			2412010009001	NIH MH Preschool Children	516500	215.63	0.00	
			2377011411	Academics	516500	5.44	0.00	
2. Research	2.							
2412010009001	95.9							
3. Public Service	3.							
4. Other Sponsored Activities	4.							
5. Agricultural Experiment Station	5.							
6. Cooperative Extension Service	6.							
7. Patient Care Services	7.							
8. Administration	4.1							
9. Other Institutional Activities								
*Cost Share/Match			100% TOTAL EFFORT					

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 DOE Signature Jane Doe Date 1-20-2008

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

Activity totals  
2412010009001: \$470.64  
2377011411: \$19.94

Salary Total: 490.58

Remarks:

Athletics Department effort only

### 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 effort in appropriate activity category.
5. Sign form
6. Make notation in Remarks box
7. Return form to Sponsored Programs

**Additional department(s):**

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

DEPARTMENT: Athletics 50000850		POSITION: Student Work		RESPONSIBLE PERSON: ESPY; KIMBERLY A			
ACTIVITY	% OF EFFORT	WORK PERIOD	GRANTS AND CONTRACTS OFFICE USE ONLY			SALARY	BENEFITS
			COST OBJECT	DESCRIPTION	ACCOUNT		
1. Instruction	1.	11/23/2007 - 12/06/2007	2412010009001	NIH MH Preschool Children	516500	255.01	0.00
		12/07/2007 - 12/20/2007	2377011411	Academics	516500	19.50	0.00
			2412010009001	NIH MH Preschool Children	516500	215.63	0.00
			2377011411	Academics	516500	5.44	0.00
2. Research	2.						
2412010009001	95.9						
3. Public Service	3.						
4. Other Sponsored Activities	4.						
5. Agricultural Experiment Station	5.						
6. Cooperative Extension Service	6.						
7. Patient Care Services	7.						
8. Administration	4.1						
9. Other Institutional Activities	9.						
*Cost Share/Match			100% TOTAL EFFORT				
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.			Remarks:				
Printed Name JANE DOE Signature Jane Doe Date 1-20-2008			Athletics Department effort only				
Only individuals having direct knowledge of all an employee's effort may certify effort.							

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 Sponsored Programs

## Important Points to Remember

- PARs generate automatically for:
  - Federal projects (24-xxxx-xxxx-xxx or 25-xxxx-xxxx-xxx)
  - Federal pass-through projects (some 26-xxxx-xxxx-xxx)
  - Projects requiring cost share (including IANR Hatch and Smith-Lever projects)
- Use the REMARKS box to:
  - clearly explain anything out of the ordinary; e.g.:
    - Signing for X department(s) only
    - Project and/or cost share ended XX/XX/XXXX
  - cross-reference all PARS involving retros
  - Provide any other information you would like Sponsored Programs 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, approval has been obtained to do one and it affects the three criteria listed above for a PAR to have generated, 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 **REVISED/REVISION (also in RED)** at the top. Revised PARs must also be signed again and dated.
- Certifications of Effort (left hand side) MUST be completed in **blue or black ink**. NO PENCIL.
- Tobacco and UCARE funds: If your department receives funds from either of these, your department must certify this portion of the PAR as part of your department's certification of effort.
- 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. Find UNL's Cost share policy at <http://research.unl.edu/sp1/costpolicy.shtml> Do not use federal or service center 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 2x-xxxx-xxxx-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 (lefthand side) information is driven by the PCS Code (Purpose Code) assigned, based on the routing form entered into NUgrant. Please do not reallocate effort for pre-printed information from one activity category to another. This information is critical to the accuracy of UNL's effort reporting and also crucial when it is time for UNL to negotiate F&A rates.
- Ignore cost objects that start with anything but a "2" or "9".
- Ignore professorships, fellowships, and work-study (no actual effort involved).

With questions, contact the Office of Sponsored Programs:  
402-472-3171.



## 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 research.
<b>2. Research</b>	Organized research, including all research and development activities that are separately budgeted and accounted for, except for Agricultural Experiment Station research. 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, organized research or cooperative extension services.
<b>4. Other Sponsored Activities</b>	All other public service activities funded by federal and non-federal agencies that DO include instructional and research services, excluding cooperative extension.
<b>5. Agricultural Experiment Station</b>	All research activities separately budgeted and accounted for and 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.
<b>6. Cooperative Extension Service</b>	All extension service activities administered by the Cooperative Extension Service Division of the IANR.
<b>7. Patient Care Services</b> (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.
<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> <p><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></p>
<b>9. Other Institutional Activities</b>	Public/community service activities and extension services funded by institutional funds such as State Museum, University Television, Conservation and Survey, plus auxiliary operations of the institution such as residence halls, unions, libraries or athletics.