

Exhibit G1. Sample Personnel Activity Report – Executive Director

(Agency Name)
PERSONNEL ACTIVITY REPORT

Employee: Jim Howard

Pay Period 9/1/2012 to 9/14/2012

Position: Executive Director

Note: This is an example of a personnel activity report for an exempt employee whose compensation is allocated based on the time he spends on grants and activities, and uses his timesheet to meet PAR requirements. Note that time is charged to both programs and administrative functions (fiscal and HR), and to a category called "All". Costs charged to these categories must be allocated on bases appropriate for the benefit received (number of employees, number of transactions, etc.) Please see the Cost Allocation Toolkit for more information on allocating administrative costs.

Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Program / Activity	SA	SU	M	TU	W	TH	F	SA	SU	M	TU	W	TH	F	Total
Head Start: B A E D			3	1		4					2		4		14
Weath: A B E F				2		1	1			3					7
LIHEAP: A F E			1		2						1	2			6
CSBG: A B E					2	2						2			6
Housing: D A				2			3					1			6
Fiscal: D A			3		3		2			2		2	2		14
HR: F A					2					4	2				8
All: H E G			2	3		1	2	4			3	1	2		18
Total - Hours Worked			9	8	9	8	8	4		9	8	8	8		79
Sick Leave															
Annual Leave														8	8
Paid Holiday															
Other															
TOTAL HOURS															87

Work Codes

- | | |
|----------------------------|--------------------------------|
| A. Staff & mgr meeting | E. Calls, emails, contacts |
| B. Funding source contact | F. HR/IT issue |
| C. Review grant app | G. Community partners contacts |
| D. Review financial report | H. Board matters |

I Certify that this Information is Correct:

Employee Signature	Supervisor Signature:	Checked By:
--------------------	-----------------------	-------------

Exhibit I. Annotated Personnel Activity Report Regulations

2 CFR Part 230 (A-122), Attachment B 8, Support of Salaries and Wages

m. Support of salaries and wages.

(1) Charges to awards for salaries and wages, whether treated as direct costs or indirect costs, will be based on documented payrolls approved by a responsible official(s) of the organization. The distribution of salaries and wages to awards must be supported by personnel activity reports, as prescribed in subparagraph (2), except when a substitute system has been approved in writing by the cognizant agency.¹ (See subparagraph E.2 of Attachment A.)

(2) Reports reflecting the distribution of activity of each employee must be maintained for all staff members (professionals and nonprofessionals) whose compensation is charged, in whole or in part, directly to awards.² In addition, in order to support the allocation of indirect costs, such reports must also be maintained for other employees whose work involves two or more functions or activities if a distribution of their compensation between such functions or activities is needed in the determination of the organization's indirect cost rate(s) (e.g., an employee engaged part-time in indirect cost activities and part-time in a direct function).³ Reports maintained by nonprofit organizations to satisfy these requirements must meet the following standards:

(a) The reports must reflect an *after-the-fact* determination⁴ of the actual activity of each employee. Budget estimates (i.e., estimates determined before the services are performed) do not qualify as support for charges to awards.

(b) Each report must account for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization.

(c) The reports must be signed by the individual employee, or by a responsible supervisory official having firsthand knowledge of the activities performed by the employee, that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports.⁵

(d) The reports must be prepared at least monthly and must coincide with one or more pay periods.

(3) Charges for the salaries and wages of nonprofessional employees, in addition to the supporting documentation described in subparagraphs (1) and (2), must also be supported by

1. *Substitute systems are not well-defined.*
2. *This means that staff who are charged 100% to a single funding source are still required to prepare personnel activity reports.*
3. *Therefore, staff members who are charged 100% to an indirect cost pool are not required to prepare personnel activity reports.*
4. *Estimates based on history also do not qualify.*
5. *OMB does not yet provide for electronic signatures, but note that both signatures of the employee and supervisor are not required – it's one or the other.*

records indicating the total number of hours worked each day maintained in conformance with Department of Labor regulations⁶ implementing the Fair Labor Standards Act (FLSA) (29 CFR Part 516). For this purpose, the term "nonprofessional employee" shall have the same meaning as "nonexempt employee," under FLSA.

(4) Salaries and wages of employees used in meeting cost sharing or matching requirements on awards must be supported in the same manner as salaries and wages claimed for reimbursement from awarding agencies. ⁷

6. This points out the difference between timesheets and personnel activity reports. Timesheets and personnel activity reports are required for non-exempt employees, but only personnel activity reports are required for exempt employees.

7. This applies to situations where employees are used as match or in-kind.

Exhibit I. Annotated Regulations for Recording Volunteer Time

2 CFR PART 215--UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-110)

Sec.215.23 Cost sharing or matching.

(a) All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria.

1. These criteria apply to volunteer time as well as other match contributions.

- (1) Are verifiable from the recipient's records.
 - (2) Are not included as contributions for any other federally-assisted project or program.
 - (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
 - (4) Are allowable under the applicable cost principles.
 - (5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
 - (6) Are provided for in the approved budget when required by the Federal awarding agency.
 - (7) Conform to other provisions of this part, as applicable.
- (b) Unrecovered indirect costs may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency.
- (c) Values for recipient contributions of services and property shall be established in accordance with the applicable cost principles. If a Federal awarding agency authorizes recipients to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching shall be the lesser of paragraphs (c)(1) or (2) of this section.
- (1) The certified value of the remaining life of the property recorded in the recipient's accounting records at the time of donation.
 - (2) The current fair market value. However, when there is sufficient justification, the Federal awarding agency may approve the use of the current fair market value of the donated property, even if it exceeds the certified value at the time of donation to the project.