



Personnel Activity Report (PAR)

Business Office

Last modified April 4, 2016

In order to comply with requirements outlined under the Uniform Guidance section 200.430, NMIMT continues to maintain a Personnel Activity Report (PAR) system, which consists of after-the-fact effort reporting. In addition to meeting the substantiation requirement, the PAR will be used as a tool to monitor whether functions of various FUNDS have deviated from their originally intended (and coded) purposes.

This document is continually being updated; we would appreciate any information and/or insight that would help us develop stronger policies for NMIMT's research community.

I. General

The Uniform Guidance Subpart E 200.430 contains the federal requirements for internal controls over certifying time expended on sponsored projects. According to section 200.430(i)(1)(viii), Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to federal awards. Consequently, to demonstrate adequate internal controls, New Mexico Institute of Mining and Technology (NMIMT)'s system must include a process to review after-the-fact charges. Refer to section 200.430(i)(1)(viii)(C). To comply with the requirements, the NMIMT practice is to utilize an after-the-fact effort reporting 3 0 Td()Tj11 T73

II. Definitions

A. Uniform Guidance

The federal Office of Management and Budget's issued Code of Federal Regulations Title 2: Grants and Agreements Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (hereinafter, Uniform Guidance or UG) which establishes principles for determining costs applicable to grants and contracts with educational institutions. Subpart E 200.430 sets forth criteria for acceptable methods of charging salaries and wages to federally sponsored projects. In addition, the UG requires that institutions develop a mechanism to determine or confirm how individuals expend effort during a specified time period. These effort reports must be performed on a regular schedule and must be certified by individuals who have firsthand knowledge of the employee's total effort.

B. Effort

For the purpose of PARs, "effort" is all work performed for compensation and received from NMIMT. Effort is always stated in percentages of total effort that is always equal to 100%, even if the employee works only part-time or for a portion of the reporting period.

C. Volunteered Cost Sharing

Voluntary cost sharing can be either committed or uncommitted.

Voluntary committed cost sharing (VCCS) is defined as effort that was not mandated by the award, but was proposed and accepted by funding agency. VCCS becomes a contractual requirement of the award and must be tracked and documented in accordance with NMIMT's Cost Share Policy. VCCS must be reported on the PAR.

Voluntary uncommitted cost sharing (VUCS) differs from contractually obligated cost sharing and is defined as effort above and beyond that which was proposed and accepted by the funding agency. VUCS is NOT reported on the PAR.

NMIMT's Cost Share Policy is available on the university's institutional Policies and Procedures Website at [Policies and Procedures at New Mexico Tech](#).

Note: Cost sharing, in more general terms, represents NMIMT's share of funding for a specific sponsored project.

V. Documenting Cost Sharing

Contractually obligated cost share (proposed and accepted by funding agency) must be documented



VI. Activity Definitions

A. Organized Research – (SR)

This category includes effort for research and development activities of the institute that are separately budgeted and accounted for on a specific-project basis, including research cost sharing. Organized research activities include projects sponsored by the federal government and nonfederal agencies and organizations and research projects funded with institute funds.

Organized Research includes research grants, contracts, and cooperative agreements that are sponsored by the federal government and nonfederal agencies and organizations (e.g., states, cities, foundations, corporations, etc.) and administered by SPA. This category includes effort involving the training of individuals in research techniques (commonly called “research training”) where such activities utilize the same facilities and other research and development activities and where such activities are not included in the instruction function. (UG Appendix III (A)(1)(b)(1)).

Also included in Organized Research are university research projects funded with institute funds, which are separately budgeted, administered and accounted for by

a.02(re)Title 0 Proj 103

C. Instruction (IN)

This category

G. General Administration ()TJ 0 Tc 0 T4 0.017 0 Td ()Tj -0.013 Tc 0.013 Tch/2883 0 Td i(t)-n(i)-5(s)-lucA



