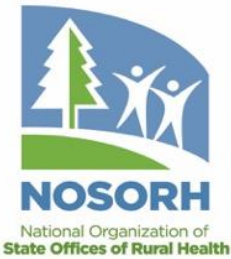


Personnel Activity Reports (PARs)



*This document has been created by National Organization of State Offices of Rural Health (NOSORH, as a **sample** resource for RHC Vaccine Confidence (RHCVC) grantees and is intended to be used as a guide and example which must be modified to align with the awardee's individual operational needs.*

*Organizations choosing to use this **sample** resource, in whole or in part, acknowledge and agree to indemnify and hold NOSORH, its contractors, employees, and/or partners harmless from and against any sanctions, penalties, expenses, or claims resulting from its use.*

Personnel Activity Reports (PARs) or time and effort reporting, are written documentation that supports personnel costs charged to a federal grant. It is often assumed that time and effort recording and cost allocation may be used interchangeably. However, this is not the case. While PARs may be used to implement cost allocation plans, they are a separate function that serve to record what work has been done by employees. In essence, Personal Activity Report (PAR) describe the activities performed; cost allocation plans describe how the costs of the activities are paid. Reference 1 (page 2)

Use the systems and processes you already have in place. The reports should be simple and transparent. Remember the goal is to demonstrate that compensation charged to a grant benefits the purpose and objectives of the grant. This does not usually mean a high level of detail is needed. Reference 1 (page 8)

Check that each personnel activity report (PAR) meets these four requirements:

1. After-the-fact determination of activities performed;
2. Accounts for the total activity for which employees are compensated;
3. Signed by the employee or the supervisor with firsthand knowledge of the work performed; and
4. Prepared at least monthly and coincide with a pay period.

It is important to not to make this burdensome; however, staff must be held accountable for accurately completing the PAR. Reference 1 (page 8).

Employees who are charged to an indirect cost pool (i.e. CFO, business office staff for making PMS draws, submitting federal cash transaction reports (FCTR), etc.) are not required to maintain a PAR.

The attached PAR examples have the components to document the allocation of time spent by an employee (hours worked during the week and hours spent on each objective/activity during the week). Two samples are included. One can be used for an employee working a % of their time (cost objective/activity) supported by one grant; the second sample can be used when an employee is working a % of their time on multiple grants.

The sample PAR documents include some common activities related to what is done when working on a grant funded program. These common activities fall under the overarching larger categories of **Program Service Expenses and Management & General Expenses**, included on the 990-tax return form which is required for a 501c3 organization, that include a breakdown by "functional expenses". This is again, intended as only a suggestion and sample. You can modify to match your pay periods, and use these work activities or modify to reflect the work your staff are doing.

We recommend consulting with your finance professional and/or accounting firm for guidance related specifically to your organization.

The guidelines are very broad in how time spent by employees on federal grants is documented. There is no requirement a PARs have to be documented on a weekly or monthly basis; however, most organizations choose to provide the information by payroll period or at least on a monthly basis. At a minimum, a grantee should document, a reasonable estimate of the actual work performed by the employee during the periods covered by the PARs.

Documentation should be completed for the fiscal year and the grant funding period. RHC Vaccine Confidence grant funding period is, July 1, 2021-June 30, 2022. Also, per the RHCVC Notice of Award (NoA), HRSA authorizes allowable pre-award costs, incurred on or after March 15, 2021.

Reference:

1. [Personnel Activity Reports \(PAR\) – The Do’s and Don’ts. \(2012, September\)](#)

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The National Organization of State Office of Rural Health (NOSORH) has a cooperative agreement with HRSA to provide technical assistance to the 776+ RHCVC grantees. This document is supported by the Health Resources and Services Administration (HRSA) of the U.S. Department of Health and Human Services (HHS) as part of an award totaling \$500,000 with 0% financed with nongovernmental sources. The contents are those of the author(s) and do not necessarily represent the official views of, nor an endorsement, by HRSA, HHS or the U.S. Government.

Personnel Activity Report
(Example for an employee with 50% FTE allocated to one grant)

RHC Clinic Name, City, State

Employee Name: Henry Schafer

Employee ID: 12-567

Pay Period: February, 2022

Position: Community Health Worker

Funding Source(s): HRSA, Rural Health Clinic Vaccine Confidence (RHCVC)

Pay Period Week 1 & 2															
Day of the Week	M	T	W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	
Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total
Grant Program Name/Activity															
RHCVC - B	5	5	6	4	PTO			2	5	3	6	4			20
Total grant hours funded/pay period															20
Total non-grant hours/pay period															40
Pay Period Week 3 & 4															
Day of the Week	M	T	W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	
Date	15	16	17	18	19	20	21	22	23	24	25	26	27	28	Total
Grant Program Name/Activity															
RHCVC - B	2	3	5	5	5			6	7	3	4	PTO			20
Total grant hours funded/pay period															20
Total non-grant hours/pay period															40

A. Management & General Expenses

- Review/monitor financial report; submit required federal reports
- Review/monitor grant workplan; submit required federal reports
- Manage vendor contracts

- Manage Personnel, HR/IT issues
- Staff & Manager meetings
- Respond to phone, emails from mgrs., staff, vendors, funders

B. Program Service Expenses

- Make phone, emails to patients to schedule appointments
- Coordinate and participate in patient and community educational events
- Coordinate and participate staff education/training
- Coordinate transportation for patients/clients

- Provide information, education, share resources with patients
- Develop and distribute educational and promotional materials;
- Coordinate social media activities

I certify that the information contained in this Personnel Activity Report (PAR) accurately reflects the actual time and effort distribution for the time period.

Employee Signature/Date

Supervisor Signature/Date

Reviewed by/Date

Personnel Activity Report
(Example for an employee with a % FTE allocated to multiple grants)

RHC Clinic Name, City, State

Employee Name: Miranda Lopez

Employee ID: 12-567

Pay Period: February, 2022

Position: Program Director

Funding Source(s): HRSA, Rural Health Clinic Vaccine Confidence (RHCVC) budgeted 10% FTE

HRSA, Rural Health Network Development Grant (RHND) budgeted 10% FTE

HRSA, Rural Communities Opioid Response Program (RCORP) budgeted 10% FTE

Pay Period Week 1 & 2															
Day of the Week	M	T	W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	
Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total
Grant Program Name/Activity															
RHCVC - A			6					2							8
RHND - A	1		2	1				2	2						8
RCORP - A	1		2	1				1	1		2				8
Total grant hours funded/pay period															24
Total non-grant hours/pay period															56
Pay Period Week 3 & 4															
Day of the Week	M	T	W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	
Date	15	16	17	18	19	20	21	22	23	24	25	26	27	28	Total
Grant Program Name/Activity															
RHCVC - AB	2-A			2	1					3					2-A 6-B
RHND - AB	1	1		1	1					1-A	1	2			1-A 7-B
RCORP - A	2				2					2		2			8
Total grant hours funded/pay period															11-A 13-B
Total non-grant hours/pay period															56

A. Management & General Expenses

- Review/monitor financial report; submit required federal reports
- Review/monitor grant workplan; submit required federal reports
- Manage vendor contracts

- Manage Personnel, HR/IT issues
- Staff & Manager meetings
- Respond to phone/ emails from managers, staff, vendors, funders

B. Program Service Expenses

- Make phone, emails to patients to schedule appointments
- Coordinate/ participate in patient & community educational events
- Coordinate and participate staff education/training

- Coordinate transportation for patients/clients
- Provide information, education, share resources
- Develop/ distribute educational & promotional materials
- Coordinate social media

I certify that the information contained in this Personnel Activity Report (PAR) accurately reflects the actual time and effort distribution for the time period.

Employee Signature/Date

Supervisor Signature/Date

Reviewed by/Date