



UNIVERSITY OF  
**FLORIDA**

**Faculty and Professional  
And  
Non-Academic Effort Report  
User's Manual**

Academic Affairs  
Office of the Provost

Finance and Administration  
Finance and Accounting Division  
Cost Analysis

Revised February 22, 2007

## What is the Faculty & Professional and Non-Academic Activity Report?

### Introduction

In order to satisfy federal and state requirements for information related to the types of activities engaged in by its faculty, professional (exempt) employees, and (non-exempt) staff, the University of Florida has developed the Faculty and Professional Activity Report (FPAR) and the Non-Academic Activity Report (NAAR). The FPAR and NAAR are available in myUFL under “Effort Tracking” for faculty and employees with appropriate security roles.

Part I of this manual seeks to answer the why, how, who, what and when questions of effort tracking.

Part II of this document defines all reporting activities included in the FPAR/NAAR and the Semester Faculty Assignment Report form.

Part III explains why loaning/borrowing effort between departments may be necessary to correctly report effort and how to report salary cost sharing.

While the Semester Faculty Assignment Report form is completed *prior* to each semester to assign duties to each faculty member, the FPAR and NAAR are completed *after* each semester and provide an accounting of each employee’s activities. This manual specifically addresses the FPAR and NAAR, but it is important to note that the completion of Semester Faculty Assignment Reports is the first step in the time and effort reporting process for faculty. For more information about the Semester Faculty Assignment Report, refer to Part I, Section F.

If clarification of any of the information provided in this document is needed, users may contact Armando Ramirez at 392-0456 (for academic and professional concerns), Grady Darden at 392-5778 (for non-academic questions), Juli Carter at 392-1347 (IFAS users), or Mary Lynn Slone at 392-0903 (Engineering users).

## **PART I – General Information**

### **A. Why are Faculty & Professional and Non-Academic Activity Reports Completed?**

Faculty & Professional and Non-Academic Activity Reports describe the effort faculty, professional and staff employees expend on the various activities of their university employment. Because the university measures its productivity in terms of faculty effort, especially effort on teaching and research, the FPAR/NAAR is a critical tool in defining and quantifying faculty productivity. Reports are generated as needed from the FPAR/NAAR data to document this productivity.

Also, data from the Faculty & Professional Activity Report and Instructor Workload Report are combined by the Office of the Provost to produce the State University System Instruction and Research (I&R) Data file. This file is used to fulfill the requirements described below:

1. The Legislature requires that each full time instructional faculty member produce at least 12 contact hours (1012.945 F.S.). This means that if 100% effort is reported in classroom teaching activities at least 12 contact hours must be produced.
2. The State University Accountability Process requires monitoring of performance in each of the major areas of instruction, research and public service (1008.46 F.S.).

In addition, data from the Faculty & Professional and Non-Academic Activity Reports are used to meet the following requirements:

3. The federal government requires that direct personnel charges to contracts and grants be documented each semester (OMB Circular A-21, Revised).
4. The federal government requires a time and effort report to document the facilities and administrative rate negotiated between the University and the government (OMB Circular A-21, Revised).
5. The FPAR/NAAR is the primary instrument used for collecting salary cost sharing information and recording it to the official cost sharing record as required by the federal government.

### **B. How is Access to the Faculty & Professional and Non-Academic Activity Reports obtained?**

Each administrative unit should assign this responsibility to one primary “effort certifier” who will input activity data for each term. The effort tracker must have the following security roles in order to access the PeopleSoft effort tracking system:

**UF\_ET\_FPAR\_CERTIFIER** *and* **UF\_ER\_HRPR\_Workforce**

The certifier should ask his/her department security administrator (DSA) to request these roles only after initial training on the effort tracking system has been completed by either the Office of the Provost or Cost Analysis. Training for secondary and backup effort reporters will be held in small groups and this training must be completed before effort tracking security may be approved. In administrative units where more than one certifier is assigned, the primary effort certifier is responsible for coordinating the work to prevent duplication.

For security reasons, users will be allowed to access only the records of employees paid by their unit(s).

After the certifier has spread one or more employee's effort the record must be authorized by the dean, director or department chair for the administrative unit. The department security administrator should request the authorizer the following roles: **UF\_ET\_FPAR\_Authorizer** and **UF\_ER\_HRPR\_Workforce**. This will enable access to the effort tracking system to authorize submitted records.

### **C. Employees Selected for Inclusion**

Employees selected for inclusion in the FPAR and NAAR are determined by criteria established by federal guidelines. Most University of Florida faculty, graduate assistants, exempt and non-exempt TEAMS and USPS, OPS and student assistant employees are surveyed. Inclusion is determined by salary admin plan codes and funding sources. Users may not add or delete pay records.

### **D. Payroll Information Provided for Included Employees**

Pay records are created from data supplied by the HR payroll system for employees selected for inclusion. Each pay record includes the employee's name, UFID, department, HR account code, and the amount paid (gross salary including fringe benefits) for selected employees.

The % of Effort (FTE Paid) is also listed on each pay record and is calculated from payroll records. FTE Paid is often confused with FTE Appointed. The formula used to determine FTE Paid is as follows:

$$\text{FTE Paid} = \frac{\text{FTE Appointed} \times \text{Number of Days Worked in Term}}{\text{Number of Work Days in Term}}$$

It is the FTE Paid (% of Effort) percentage, which is spread in activities or loaned to other units in order to complete each FPAR and NAAR pay record. Contact Armando Ramirez if any information in the FPAR pay record or the FTE Paid (% of Effort) appears to be incorrect. Grady Darden can be contacted if any information in the NAAR pay record or FTE Paid (% of Effort) appears to be incorrect.

## E. Reporting Dates and Completion Process

The FPAR and NAAR are completed **after** summer, fall and spring semesters. The reporting dates coincide as closely as possible with the beginning and ending dates of each academic term. The FPAR and NAAR are released (opened to the administrative units) when payroll records are available and instructional contact hours are finalized. The completion process is as follows:

1. Primary contacts receive a memorandum from the Office of the Provost and Cost Analysis requesting completion of the activity records by a specific date. This memo includes the dates for the semester as well as any updates in instructions. It is important to meet completion deadlines so that the information described in Part I, Section C can be produced and reporting deadlines for the University can be met.
2. After the initial transmission of data is processed and payroll adjustments are made, the data is analyzed. The *Teaching Effort Not Reported* report is sent to administrative units not reporting teaching effort for employees having instructional contact hours produced for the term. (The instructional contact hours are obtained from the online *Instructor Workloads Report*.) This report should be reviewed, and users may correct errors by revising the appropriate records.
3. The Individuals with Greater than 30 Contact Hours reports are distributed after sufficient time has been allowed for finalizing records. Also, at this time the person with the primary responsibility for completing the records is notified if the amount of teaching reported has caused any employees to be out of compliance with the 12 Hour Law. Cost sharing reports are also distributed during this period by Cost Analysis (see Part III, Section B for more information about cost-sharing).
4. After all data is analyzed and corrections have been made, the *Final Activities Report* can be run by the administrative unit in Enterprise Reporting. The unit should retain a copy in their department for their records.

After the FPAR and NAAR have been closed, cost sharing corrections cannot be accepted. If obligated cost-sharing was not reported by error, a memo revising the spread of effort must be sent to Cost Analysis with a copy to Armando Ramirez in the Office of Institutional Planning and Research. This memorandum will be retained in the appropriate contract or grant file and placed with activity records for audit purposes.

## F. The Semester Faculty Assignment Report – The First Step in the Reporting Process

The Semester Faculty Assignment Report form is completed for all faculty members **prior** to each semester and is updated during the semester as assignments change. This information is to be kept in departmental files and must agree with the activities reported in the FPAR. Two assignment report forms are available on the web at [www.aa.ufl.edu/aa/forms](http://www.aa.ufl.edu/aa/forms). The E&G/IFAS assignment report form number is AA Form 001 and the form developed for Health Science Center faculty is AA Form 002.

The definitions of activities included in this publication apply to the Semester Assignment Report as well as the FPAR.

When the assignment report for each faculty member is completed, the unit administrator is required to list the percentage of time assigned to each activity. The following table converts work hours to percentages for a 40 hour work week and a 50 hour work week based on a 20 week semester (10 pay periods). This information should be helpful when completing the assignment report form, but does not imply that 100% of an employee's effort is no more than 50 hours per work week.

**Average Hours Worked per Semester for Assignment Percentages**

<b>Percentage Assigned</b>	<b>Semester Hours Based on 40 Hour Work Week</b>	<b>Semester Hours Based on 50 Hour Work Week</b>
1	8	10
5	40	50
15	120	150
25	200	250
33	264	330
50	400	500
75	600	750
100	800	1000

**G. Information Needed to Complete the FPAR**

As described above, the **Semester Faculty Assignment Report** is the first step in the reporting process and should agree with what is reported in the FPAR. It is also important to have access to the *Instructor Workloads Report* completed for the term to accurately report teaching effort (refer to Part II, Section B, for more information).

## Part II -- Definitions of Activities

### A. Introduction

To complete a pay record for an employee, effort must be spread in the activities listed in this section and/or loaned to other account codes. If a loan is made, the resulting borrow record must be completed. Refer to Part III for more information about loaning, borrowing and cost-sharing.

The activities defined below may change as reporting requirements dictate. If revisions are made, new instructions will be distributed to primary contacts. The abbreviations used in the FPAR/NAAR are listed in parenthesis next to the name of each activity.

Following is a chart of activities available within academic context. The activities listed in the first column are available for spreading in academic records only. The second column lists activities available in both academic and non-academic records, and the third column lists seven activities that are available only within a non-academic context. Please note that only those activities which are appropriate for a particular record should appear on the screen to be spread. Therefore, activities in the academic column would not be available to spread for a non-academic (non-exempt) employee, etc.

<b>Academic</b>	<b>Academic/Non-Academic</b>	<b>Non-Academic</b>
LWR	AGEXT	AXOIA
UPR	ASLVE	GENAD
G-1	CLSVC	INSTR
G-2	D_ADM	LIBRY
G-3	D_RSC	OSA
ACADV	GOV	SPINS
AUX	O_RSC	STUAD
CLTCH	PATCR	
OIA	PDLSB	
STSV	PUSVC	
	P_ADM	
	S_ADM	
	UNION	

### B. Classroom Teaching:

**Lower Division Teaching (LWR)** – Includes courses Numbered 0000-2999

**Upper Division Teaching (UPR)** – Includes courses Numbered 3000-4999

**Graduate Level I Teaching (G-1)** -- Instruction of master (beginning) level students in graduate level courses including thesis supervision.

**Graduate Level II Teaching (G-2)** -- Instruction of doctoral (advanced) students in graduate level courses including dissertation supervision.

**Graduate Level III Teaching (G-3)** -- Instruction of first professional students in the Colleges of Medicine, Dentistry and Veterinary Medicine.

Classroom teaching includes time spent instructing students who are registered for credit instruction on or off campus, and all activities directly related to instruction such as preparation for class and assisting students. The employee must have been given credit for teaching in the *Instructor Workloads Report* to report teaching in the FPAR. Effort by graduate assistants who have no contact with students during class or laboratory sessions (e.g. paper graders) must be reported under "Other Instructional Activities".

It is understood that a faculty member may be doing both dissertation/thesis supervision and research. The reporting for this function should be reported under the appropriate graduate level when contact hours have been assigned. The research function of this activity should be reported under "Departmental Research".

**Important Information about Determining When and How Much FTE Should Be Reported for Teaching in the FPAR:**

1. Florida Statute 1012.945(b) defines a contact hour as follows: "Classroom contact hour means a regularly scheduled 1-hour period of classroom activity in a course of instruction which has been approved by the university." It is taken into consideration that it takes two hours outside the classroom for each hour of teaching. The two hours are to prepare the lecture, do course grading and for office hours. Most laboratory sections, which meet for three hours per week, require less effort and therefore are assigned less than two contact hours. See the table on the next page to convert contact hours to maximum FTE and number of hours per week.

<b>Teaching Contact Hours</b>	<b>Maximum FTE % To Report on FPAR (Contact Hours/12)</b>
1.0	8
2.0	16
3.0	25

4.0	33
5.0	41
6.0	50
7.0	58
8.0	66
9.0	75
10.0	83
11.0	91
12.0	100

2. Classroom teaching should be reported in each level where contact hours are shown unless the reporting of other activities takes precedence. If contact hours are listed, the employee was given credit for teaching in the *Instructor Workloads Report* completed for the term. This report is an online report handled by the Office of the Registrar. It is completed campus-wide by every unit offering classes. Users are able to view a complete listing of courses taught by each instructor by accessing the workload report. This is helpful when completing the FPAR. If the contact hours in the FPAR are incorrect, changes must be made to the *Instructor Workloads Report* and then the Office of the Provost will make the changes in the FPAR.
3. **The contact hours for the faculty member, as well as the maximum FTE percentage to be reported to be in compliance with the 12 Hour Law is provided.** If effort devoted to teaching exceeds this value, the remainder should be reported in "Other Instructional Activities".
4. Teaching is reported in the unit's account code in fund 101, program code 1100 for all colleges EXCEPT the Colleges of Dentistry, Veterinary Medicine and most of Medicine. The Colleges of Dentistry, Veterinary Medicine and Medicine's teaching is reported in the unit's account code in fund 102, program code 1100 (**29020000, 29030000, 29060000, 29100000, and 29110000 will report their teaching effort in fund 101, program code 1100**). If the employee is paid from another account code, FTE must be loaned to the appropriate account code in either fund 101 or fund 102, program code 1100 (depending on what department the teaching is reported in) and the resulting borrow record completed by spreading FTE under the classroom teaching activities where the contact hours are shown.

5. When effort is loaned to an account code in fund 101 or fund 102, program code 1100 for reporting of teaching, the borrow record must be completed. Users should coordinate reporting of teaching with other departments when applicable.
6. **The sum of all teaching reported should not exceed the maximum (listed as Maximum FTE in records)** listed for the department. This means if the "Maximum FTE" is 25, the sum of all teaching reported in all records for the department cannot exceed 25. The employee will be out of compliance with the "12 Hour Law" if more than 25 is reported.
7. If an individual was not paid by the University but taught classes, classroom teaching may be reported. A loan must be made from the courtesy account code (000CTSY) to the correct account code in fund 101 or fund 102, 1100 (See Form FPAR/002 on the web at [www.aa.ufl.edu](http://www.aa.ufl.edu)). The resulting borrow record should be completed with the appropriate spread of FTE for classroom teaching. This transaction will show that the employee taught on his "own time" and was not paid for teaching.
8. In any instance for summer semesters where a conflict exists between the maximum assignment required by F.S. 1012.945 and Article 8.6(b) (2) of the UFF Collective Bargaining Agreement, the difference should be reported in "Other Instructional Activities".

### **C. Other Instructional Activities (OIA)**

This activity includes: (1.) Effort devoted to the development of new approaches and improvement of new or current courses. This includes adaptation of audio-visual methods and experimentation with teaching methodologies. (2.) Effort spent in activities related to teaching a course by a faculty member who does not participate in classroom meetings and has, therefore, not been assigned contact hours. (3.) Effort necessary to develop and/or maintain a clinical instructional environment.

Extra effort devoted to a class of extraordinary size should be reported in this activity. This applies when an instructor has expended more effort than is shown under Maximum FTE in the FPAR record for the department because extra effort was expended assisting students and grading papers. If more than the Maximum FTE percentage is reported, the employee will be out of compliance with the "12 Hour Law".

Examples of other activities to be reported are: (1.) Activities funded by a training grant, (2.) resident and intern effort, and (3.) Effort spent in Teacher Education Center activities. This activity also includes activities of Direct Instructional Support organizations as defined by the Provost, and Organized Teaching which is defined as effort expended on distance learning activities and paid from miscellaneous gifts and grants funds.

#### **D. Clinical Teaching (CLTCH)**

Clinical teaching includes effort expended on the instruction of interns, residents and postdoctoral trainees who are not formally registered students and is limited to faculty in the University Counseling Center and Health Center colleges. Effort expended teaching in a clinical environment in the Colleges of Pharmacy, Nursing, Public Health and Health Professions, etc. should be reported in the appropriate classroom teaching activity when the students receive credit hours. Instruction in a clinical setting of MD, DMD or DVM students who are registered students should be shown under "Graduate Level III".

If faculty are paid from a restricted grant and clinical teaching is not allowed on that grant, written approval must be received from the granting agency to perform clinical teaching. If permission is not received from the granting agency, a payroll correction must be processed to transfer the FTE and the salary to the appropriate account code.

#### **E. Academic Advisement (ACADV)**

Includes assigned academic counseling with students on general educational problems such as course selection and vocational goals. Effort spent on discussion of specific course related problems by a faculty member assigned contact hours for the course should be reported in the appropriate classroom teaching activity on the account code where the student credit hours are awarded. Effort performed as an undergraduate/graduate coordinator should also be reported in this activity. It is important that the Semester Faculty Assignment Report form include such indicators as number of students formally advised and hours designated for advising.

#### **F. Departmental Research (D\_RSC)**

This activity includes research development, scholarly and creative activities that are not "Organized Research" and, consequently, are not separately budgeted and accounted for. Included is proposal preparation for new and continuing awards. Departmental Research, for purposes of this document, is not considered as a major function but as part of the instruction function of the institution. The FPAR/NAAR will permit reporting in the activity if the pay source allows this activity. Research is also reported as departmental in some unrestricted-type contracts and grants such as Returned Overhead, Miscellaneous Gifts and Grants and some Miscellaneous Donor's. Effort can be loaned from unrestricted account codes to report in this activity.

#### **G. Organized Research (O\_RSC)**

This activity includes separately budgeted research activities. The FPAR/NAAR will permit reporting if the pay source allows this activity. The types of organized research are:

**Sponsored Research** -- All research and development activities sponsored by federal and non-federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called "research training") where such activities utilized the same facilities as other research and development activities and where

such activities are not included in the instruction function. Also includes effort spent administering research grants and preparing progress reports for current awards.

**University Research** -- All research and development activities separately budgeted by the institution under an internal application of institutional funds. Examples may include Division of Sponsored Research grant awards, College Incentive Funds awarded for a specific project and IFAS research funded by General Revenue, Hatch, Regional and McIntire-Stennis funds. Effort administering Agricultural Experiment Station research programs should also be shown in this activity.

#### **H. Public Service (PUSVC)**

Includes librarian activities and such assigned duties as serving as a consultant to local, state or national agencies, serving as an officer in professional societies, or as an editor for a professional journal. This activity includes effort expended in short courses, correspondence courses, etc. Effort expended in non-credit Division of Continuing Education (DOCE) courses must be loaned to DOCE and reported in this activity. Effort spent in the administration of DOCE accounts should be shown under Departmental Administration. Do not include effort spent on nonresident credit instruction (off-campus). This effort must be loaned to the appropriate unit and reported under classroom teaching. DOCE non-credit overload should be reported in this activity.

#### **I. Agricultural Extension Service (AGEXT)**

Effort expended for duties involving the Institute of Food and Agricultural Sciences (IFAS) Cooperative Extension Service. Effort expended on Cooperative Extension Service activities must be loaned to the appropriate IFAS account code and recorded in this activity by the borrowing unit. Effort administering Cooperative Extension Service Programs should also be shown in this activity.

#### **J. Departmental Administration (D\_ADM)**

Includes effort expended for administrative and supporting services benefiting common or joint departmental activities. This activity does not include direct administrative effort related to a specific course, which should be reported under the appropriate instructional activity. Direct administrative effort related to a specific sponsored project, and funded by the sponsored project, should be reported in "Other Instructional Activities" or "Organized Research" depending upon the grant type. Effort assigned for an undergraduate or graduate coordinator must be assigned to "Academic Advisement".

#### **K. Practice Plan Administration (P\_ADM)**

Effort expended on activities for the administration of the Florida Practice Plans of the Health Center including, but not limited to, the administrative and supporting services for the billing, collecting, and distribution of professional fees.

#### **L. Sponsored Research Administration (S\_ADM)**

Effort to be reported includes grant and contract administration (not the administration of a specific sponsored project). This activity is to be used only by designated units that administer sponsored projects (Division of Sponsored Research, Contracts & Grants Accounting Services, and the Contracts & Grants offices in Engineering and IFAS). Federal directives have been issued which prohibit departments from reporting administrative effort incurred by employees paid from unrestricted accounts for activities benefiting sponsored research and training projects.

#### **M. Governance (GOV)**

Includes any significant effort devoted to departmental, college and university-wide committee assignments including committee work benefiting sponsored research and training programs. Effort assigned as an undergraduate or graduate coordinator must be reported as "Academic Advisement". Also includes participation in UF Senate activities.

#### **N. Clinical Service (CLSVC)**

This activity is intended for reporting effort of faculty involved in the performance of non-reimbursable public service activities in a clinical environment that have been assigned by the unit administrator. Units using this activity include the Colleges of Medicine, Nursing, Pharmacy, Public Health and Health Professions, Dentistry and Veterinary Medicine as well as the University Counseling Center, Student Health Care Center, and Animal Care Services. Clinical activities supported by AEF funding should be reported as Paid Patient Care.

#### **O. Auxiliary Effort (AUX)**

All activities paid for in the auxiliary budget that are not specifically assigned to other activities. This activity includes effort expended on the operation of residence halls, dining halls, hospitals and clinics, student unions, intercollegiate athletics, bookstores, faculty housing, chapels, theaters, public museums, and other similar auxiliary enterprises. Also included in this activity is the effort of employees involved in revenue activities such as the Engineering "charge-back" centers. Effort for employees paid from state funds cannot be reported directly in this activity; therefore, the effort should be loaned to the auxiliary account code set up by the unit.

#### **P. State Mandated Service (STSVC)**

Includes public service activities required by rule or statute to be performed by state universities. This includes educational service effort of faculty and other professional employees involved in the performance of public service activities in the K-12 system that have been assigned by the unit administrator. **It is very important to report effort in this activity rather than reporting the effort as public service.** This effort should be reported in the state account code of the unit. If this activity is not available, call Armando Ramirez at 392-0456. Colleges and departments involved in these activities include:

Colleges

Agriculture  
Education  
Fine Arts  
Florida Museum of Natural History  
Health and Human Performance

Departments

Agricultural Education and Communication  
All  
Art, Music, Theatre  
All  
Dean's Office, Applied Physiology and  
Kinesiology, Health Education Behavior

**Q. Professional Development Leave Programs or Sabbaticals (PDL SB)**

The effort expended on professional development leave programs, i.e. sabbaticals, professional and faculty development leaves, should be reported under PDL SB. This activity may be used for faculty only.

**R. Annual or Sick Leave (ASLVE)**

If an employee is on annual or sick leave for more than one month (20 workdays) that effort should be reported under ASLVE. This activity should be used only if the employee accrues annual or sick leave.

**S. Union Activities (UNION)**

Release time for effort devoted to United Faculty of Florida activities should be reported in this activity.

**T. Paid Patient Care (PATCR)**

This activity is used for employees paid from Academic Enrichment Funds who are involved in compensated clinical activities in the Health Center. The amount to be reported as paid patient care in the FPAR is the amount shown on line 11 of the Semester Faculty Assignment Report for Health Science Center Faculty.

**U. Auxiliary/Other Institution Activities (AXOIA)**

Use this activity to report all activities of an institution that are not specifically assigned to other activities. Includes operation of residence halls, dining halls, hospitals and clinics, student unions, intercollegiate athletics, bookstores, faculty housing, chapels, theaters, public museums, and other similar auxiliary enterprises, Also includes development and fund-raising, intercollegiate activities, public relations, rare book collections, and any other categories of activities, the costs of which are "unallowable" to sponsored agreements. This activity DOES NOT include Admissions, Registrar's Office, Counselor Services, and the Student Health and Infirmary Offices. These are considered Student Administration (STUAD).

## **V. General Administration (GENAD)**

Use this activity to report activities for the general executive and administrative offices of educational institutions and other activities of a general character that do not relate solely to any major function of the institution. This activity is only for areas that benefit the entire university. This includes the president's and vice president's offices, Office of the General Counsel, Bridges, Finance and Administration, central administration of health affairs, and payroll.

## **W. Instruction (INSTR)**

This activity is used to report all teaching, training, and instructional activities, whether offered for credit toward a degree, certificate, or on a non-credit basis. Includes all activities related to teaching, such as preparation, grading, labs, and assistance to students registered in a class. It also includes administrative support related to instruction, such as syllabus production, exam preparation, textbook orders, and roster preparation., formal classroom teaching, academic counseling and advising students, course preparation, and effort related to departmental libraries (not a part of the main university library system).

## **X. Library (LIBRY)**

Use this activity to report most effort related to the University's libraries. In addition to the George A. Smathers Libraries, this includes the Health Science Center Library and the Law Library. It also includes Library West, Smathers Library, Marston Science Library, Education Library, Journalism Reading Room, Music Library, Architecture and Fine arts Library, Map and Imagery Library, Mead Library (P. K. Yonge), Veterinary Medicine Reading Room and Legal Information Center.

## **Y. Other Sponsored Activities**

Used to report effort expended on sponsored projects that are not organized research or sponsored instruction this activity would include such programs as children's medical services, epilepsy services, mother/infant care services, nurse practitioner services, child abuse prevention program, as well as programs designated by the agency as "other than research."

## **Z. Sponsored Instruction (SPINS)**

Use this activity to report specific instructional or training activities established by a grant, contract or cooperative agreement.

## **AA. Student Administration (STUAD)**

Use this activity for effort related to the administration of student affairs and for services to students. Examples of areas that would use this activity are Admissions, Registrar's Office, Counseling Center, and Student Health Care Services.

## Part III – Loaning, Borrowing, Cost-Sharing and Creating Courtesy Records

### A. Why Loans are Made from Pay Records to Correctly Report Effort

Many employees are involved in activities associated with account codes other than their salary account(s). To report these activities accurately, loans must be made from the pay records to appropriate account codes. Examples include:

1. Often effort must be loaned to give an instructor credit for classroom teaching. This occurs when an employee is paid from an account code other than the unit's state account code (in fund 101 or fund 102, program code 1100) associated with the course taught. If the pay source account code is unrestricted, a loan of FTE is made to the unit's state account code so that the employee may receive proper credit for classroom teaching. When the loan of effort is made in the FPAR, a borrow record will be created where the teaching effort is to be reported.
2. An employee may be paid from an account code that is not a contract or grant but is involved in research activities. FTE may be loaned to the appropriate account code for the contract or grant. Borrow records are created where the effort can be reported. By reporting effort directly on grant account codes, this will link the effort to specific research projects. This is especially important when cost-sharing is required.

It is important to loan to the special non-salary account codes listed in Section C when appropriate, to other departmental account codes established for a specific purpose or to other units to properly reflect how effort was expended. **When loaning to other departments, obtain the correct account code and coordinate the percentage of effort with the borrowing department.** A current listing of the primary contacts for faculty activity reporting is available from Armando Ramirez at 392-0456.

### B. Loaning from Federal Grant Accounts

Some contracts and grants are intended for specific research. These are referred to as "restricted" contracts or grants. Effort expended on federally funded grant research is normally categorized as "Organized Research" or, in some cases, "Other Instructional Activities". Effort may be loaned *to* a federally funded contract or grant from an unrestricted source but may NOT be loaned from a federally funded contract or grant to any other entity without specific permission from the granting agency.

### C. Special Non-Salary Account Numbers

It is important to report effort of individuals who are not paid their entire salaries by the University, but expend effort exceeding the FTE paid by UF on UF activities. When the FPAR and NAAR are released, only the employees who are paid by UF are included. Units may request that the Office of the Provost create borrow records from the non-salary account codes described below. This is accomplished by completing Form *FPAR/002*. This form is available on the web at [www.aa.ufl.edu/aa/forms](http://www.aa.ufl.edu/aa/forms).

For example, a doctor employed by the VA Hospital and UF expends 100% of his effort on teaching classes for the Department of Medicine. This doctor is paid 33% by UF and 67% by the VA. To show that 100% of his effort was expended on UF activities, the department requests that a loan in the amount of 67% be made from 00000VA to the Department of Medicine's account code in fund 101, program code 1100. A pay record is created by the Office of the Provost to show this loan of effort from the VA. The borrow record created as a result of this loan is then completed by the Department of Medicine by spreading the FTE in the appropriate teaching activities. The FTE loaned from the VA non-salary account code plus the FTE paid by UF cannot exceed 100%.

The non-salary account codes and a description of their use follow:

**VA Hospital** -- If part or all of an individual's salary is paid by the Veterans Administration Hospital, the effort expended but not paid for by the University of Florida should be borrowed from account code **00000VA**. It is important that the entire FTE used (borrowed and paid) not exceed 100%. **Due to the affiliation agreement between the Veterans Administration Medical Center (VAMC) and the College of Medicine, faculty paid partially by the VA are considered full time UF faculty unless specifically excluded from the affiliation agreement or appointed on a part time basis. Faculty effort at the VAMC should be borrowed and loaned to the appropriate UF account code so that this equals their effort.**

**Shands Teaching Hospital** -- If an individual is employed by Shands Teaching Hospital and provides effort to the University of Florida that effort should be borrowed from account code **SHANDS**. It is important that the entire FTE used (borrowed and paid) not exceed 100%.

**University of Florida Research Foundation, Inc.** -- Effort should be loaned to or borrowed from account code **000UFRF**.

**Courtesy Staff** -- If an individual is not employed by one of the three above, but provides effort to the University, that effort should be borrowed from account code **000CTSY**. In this situation, the amount borrowed should be the exact amount of the individual's FTE expended on the unit's activities.

#### **D. Cost Sharing**

Cost sharing occurs when part of the effort or expenditures on an externally-sponsored program, contract, or grant is provided by someone other than the sponsor. Sponsors may include agencies of the federal or state government, foundations or private industry, etc. When the contribution made is in the form of effort paid by the university the appropriate FTE must be loaned from the paying department to the sponsored project. The FPAR/NAAR serves as the primary instrument for gathering and recording salary cost sharing to the University's cost sharing record. Effort expended for cost sharing purposes that is not properly recorded in the FPAR/NAAR must be manually recorded to the cost sharing system. For more information on this process, please contact Grady Darden in Cost Analysis at 392-5778 or by email at [gcd@ufl.edu](mailto:gcd@ufl.edu).

# Appendix

**A. For information related to the Faculty and Professional Activity Report contact:**

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