

INSTRUCTIONS FOR PREPARING FORM 125A

1. Who is required to submit Form 125A?

The Report for Establishing Payroll Distribution or Form 125A must be prepared at the beginning of each academic period. Said Form must be prepared by:


- I. Faculty personnel with a 9 to 12-month appointment working in federally sponsored projects.
- II. Faculty personnel with 9 to 12-month appointment with release time or cost sharing for federal projects
- III. Faculty personnel with Time Purchases for projects with external funds, whether state, federal or private.
- IV. Professional or nonprofessional personnel with a 12-month appointment working in federally sponsored projects compensated from the federal account or the indirect costs account associated with a federally sponsored project.

2. Factors to be considered when filling out Form 125A.

- (a) All the information must be correct (name, beginning with the last names, last four digits of social security number, position, appointment type, effort report with beginning and termination dates, account numbers.)
- (b) All 12-month appointments, for purposes of the effort report period:
01/01/YYYY – 06/30/YYYY Spring
07/01 YYYY – 12/31/YYYY Fall
- (c) All 9-month appointments, for purposes of the effort report period:
Fall: 1st day of class in August – December 31st
Spring: from January 1st to the last day of class of the semester
Summer: from the day after the last day of class of the second semester to the day before the first day of class of the first semester of the following academic year, remember that the faculty personnel may work up to a maximum of three months and not receive a compensation higher than 3/9 of his Institutional Base Salary.
- (d) Forms 125A must have all signatures (employee or faculty member, Principal Investigator, Department Director and School/College Dean.) The signature of the Chancellor is processed through CRECED Human Resources Division, upon evaluation of the form. In SUPRA Campus cases, the chancellor of the campus where the employee belongs shall sign the form, although the payment shall be issued by the campus administering the project.

3. Form 125A Processing

- (a) Once the form is received by CRECED, it is verified by the Human Resources Analysts to verify that signatures, dates, UFIS/FRS accounts, effectiveness of reported project, mathematical computations are in order, and the IBS is correct.
- (e) The form is sent for evaluation and approval by the Special Aide to the Chancellor who will, after ensuring that all is in order, obtains the signature of the Chancellor.

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- (f) Once the form is signed by the Chancellor and received by CRECED, it is filed in the personnel record. In the case of SUPRA Campus, the form is sent to the campus that administers the project.

4. Computations to be taken into consideration

Faculty personnel of the Medical Science Campus are on 12-month appointments, therefore, the Total Professional Effort (TPE) is multiplied by the twelve months of the year in order to compute the Institutional Base Salary (IBS).

Example for professional or non-professional personnel with a 12-month appointment with 25% effort:

Thus $12 \times 35 = 3$ months

$IBS = 63,000 / 12 = \$5,250$

Thus $\$5,250 \times 3 = \$15,750$

For Faculty Personnel with a 9-month appointment:

$1/9 = 30$ days (1 person month)

$2/9 = 60$ days

$3/9 = 90$ days (the most that faculty personnel with a 9-month appointment may work in Summer)

*Thus, for Spring and Fall, the Institutional Base Salary (IBS) divided by 9 and multiplied by 4.5 per semester may be taken. This formula shall provide the maximum work that may be performed by the faculty personnel per semester. During the Summer, the maximum is 3/9 of the IBS.

Examples:

IBS = \$63,000 for 25% effort

$\$63,000/9$ months = \$7,000 per month. Thus, $9 \times .25 = 2.25$ person month

= $\$7,000 \times 2.25 = \$15,750$

IBS = 63,000 for 100% effort

$63,000/9$ months = 7,000 per month. Thus, $\$7,000 \times 3$ months = \$21,000


Example for computing the percentage of effort in Summer:

IBS = $\$60,000/9$ month = \$6,667 per month.

$\$6,667 \times 3 = \$20,000$ or 3 person month

If the faculty personnel were to receive a Summer Compensation of \$300, then $\$300/6,667 = 45\%$

Example of how to obtain per day amount

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CERTIFIED TRANSLATION

IBS = \$88,260 / 9 months = \$9,806 per month
9,806 / 225 hrs per month = 43.58 per hour
65.37 x 7.5 hrs per day = 326.85 per day, or
326.85 x 10 days = 3,268.50 for 10-day period

UFIS Account Number Structure

FFFF.DDD.SSS.aaaa.ffff.PPPPPPPPPPP.## where

FFFF stands for Funds

DDD stands for Department

SSS stands for Sub-Department

aaaa stands for Account Code (benefits, expenses, salaries, etc.)

fff stands for Account Function

PPPPPPPPPP stands for Project Account Number

stands for the Fiscal Year or "00" if it is an account with **FFFF** = 30110

To identify Type of Funds

30110

30320 University Funds

30340


30230-236 Federal Funds

30250-260 State Funds

30270 Private Funds

30330 **Indirect Costs**

30339 UPR Institutional Funds

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Where to place reported effort depending of funds (first five digits):

30110

30320 University Funds and/or Cost Sharing

30340

30230-236

30250-260 Sponsored Accounts

30270

30330 University Funds

30339 University Funds

Note: the first two digits of the account, also stand for *Campus* code. All of those shown above belong to the Mayaguez Campus.


Examples:

30234.137.000.5021.210.331431800101.00 (Federal Fund Account)

30250.131.000.5021.210.334260380101.00 (Federal Fund Account)

30330.502.000.5109.210.33IND0050101.00 (Indirect Cost Account)

30110.008.000.5021.110.000000000000.14 (Marine Science for Fiscal Year 20

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ADDITIONAL IMPORTANT NOTES

1. Additional Compensations for Incidental or Academic Works will be reported under:

PAYMENTS PAID FOR OTHER WORK NOT INCLUDED IN THE BASE SALARY

For additional comments related to the distribution of reported payroll, there is a space available below:

COMMENTS

This space allow employees, professors or investigators to clarify possible doubts regarding the payroll distribution registered due to effort levels in sponsored accounts, research with release time, or cost sharing, academic directive functions, incentives, or differentials. Important: only comments related to effort levels may be written. This space shall not be used for anything else.

The following are examples of comments:

“The new base salary is applied according to Certification number 52-2012-2013 of the Board of Directors of the UPR. The exact amount of the salary raise will be announced in September. In the event of discrepancies with the reported information, the corresponding modification will be submitted.”

“Ad Honorem work in project...”


“There are no salaries reported for federally sponsored projects”

“Amendment due to changes in account redistribution”

“Amendment to include incidental work”

“Reported release time is to work in a privately funded project”

“Award has been granted, but account creation is in process. As soon as the account be created, an amendment will be incorporated with the account number.”

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