**Activity Reports**

Many service/recharge centers establish rates based on the service performed rather than on an hourly rate. In these cases it is necessary for the service/recharge center to be able to support the rates that have been established, including the assignment of salaries and wages to the different services. The "Activity Report" method is commonly used to determine levels of activity that can then be used as a basis for assignment and documentation of such costs.

Activity reports are used to record time devoted to each activity or task such as tests run, animal husbandry services and other service tasks performed by center personnel. A record of each individual's activity is maintained for a specific period of time. Entries are made for each time block associated with a particular activity. For instance, a technician would record the amount of time spent running a particular standard test that the center provides.

In some instances it is necessary to establish sub tasks where there are more finite levels of service than just the task. Using animal husbandry as an example, an individual in an animal research facility providing husbandry care for research cats, dogs, rabbits, etc. would record the time spent on each species. These would be sub tasks under the task of animal husbandry. Note, not all tasks will necessarily have sub tasks.

These periodic activity reports can then be collected and a summary report prepared showing the relative times or other inputs associated with each task and sub task. The data can then be used to assign costs, such as salaries and wages of technical staff, to the appropriate rates.

Activity reports should be performed periodically throughout the analysis period. They should cover a time period long enough to reflect normal variations in activities. If labor or other costs are seasonal the activity reports such take that into consideration as well so that there is an accurate assessment made for the entire rate cycle. The reports are then summarized for the entire accounting period and used in the cost assignment.

Page 2 of this document provides an example Activity Report which is broken down into 15 minute increments from 7:00 am to 6:45 pm. In addition, it is designed to accommodate both tasks and sub tasks. As each service/recharge center is unique this is presented as an example or guide for service/recharge centers. Centers should feel free to modify this form to their own specific needs.

Should you have suggestions to improve this form please contact MAA at [recharge@uw.edu](mailto:recharge@uw.edu).

