APPLICABILITY/ACCOUNTABILITY

This policy applies to all employees working on sponsored projects.

POLICY STATEMENT

Employees must document the amount of time required to conduct research or services on a sponsored project(s) (Committed Time and Effort) through the university’s payroll system. Employee salary and wage cost assignments from any fund source contributing and directly related to work under a sponsored project must be incorporated into the official records of the university. Salary and wage cost assignments to a sponsored project(s) must reflect the employee’s Institutional Base Salary (IBS). Changes to salary and wage cost assignments to a sponsored project must be identified and incorporated into the university’s official records. Salary and wage charges to a sponsored project must be reviewed and affirmed by the Principal Investigator and/or the employee using the university’s on-line time and effort reporting system (ECRT). Employee salary assignments toward a sponsored project must be for the period in which the sponsored activity was conducted. Incomplete or late salary and wage affirmations will result in the transfer of the salary cost assignment to a non-sponsored department account. The percentage of a student’s tuition charge assigned to a sponsored project must reconcile to the percentage of a student’s salary or wage cost assigned to the same sponsored project.

All personnel working on a sponsored project must assign a portion of their 1.0 FTE to the activity as either a direct charge to the sponsored project account or to another university fund account when mandatory salary cost share is required by the sponsor. Voluntary committed cost share is not authorized on a sponsored project without the express written authorization of the unit head and the Office of Research.
Supplemental compensation (Dual Compensation) cost assignments to a sponsored project require the Office of Research’s prior approval. Approved supplemental compensation cost assignments must reflect the employee’s IBS.

Employees working on sponsored projects must complete time and effort report training prior to the project account set-up and no less than once every 4 years.

Employee cost assignments for work performed on a sponsored project during sabbatical leave or other leave of absences must be based on the employee’s IBS rate.

Instrumentation and fellowship grants or other awards requiring a de minimis effort must be reported in accordance with the sponsor's requirements.

This policy will be administered by the Office of Research, Time and Effort Guidelines.

**DEFINITIONS**

**Central Office Administration** – Office of Research

**Committed Time and Effort** – The amount of the employee work effort applied to a sponsored project measured by the amount of salary or wages charged during a set period of time and or the percentage of the employee’s FTE assigned during a set period of time.

**Committed (Mandatory) Cost Share** – Time and Effort (salary) funded by a university department fund source that is required by the sponsor (specifically committed in the project budget).

**Employee** – A person employed by the university on a faculty, Administrative & Professional (A&P), University Support Personnel System (USPS) and Other Personal Services (OPS) appointment.

**e-PAF** – University’s Electronic Personnel Action Form used by Human Resources to assign the employee’s salary or wage to a department or sponsored project account.

**Full Time Equivalence** (FTE) – Employee work assignments are based on a minimum 40-hour workweek. FTE is allotted to employees assigned duties in such proportion to each duty as to reach 1.0 FTE.

**Institutional Base Salary** (IBS) – The annual compensation paid by the university for the employee’s appointment. In no event will charges to a sponsored project(s), irrespective of the basis of computation, exceed the proportionate share of the IBS for that period. IBS excludes any income that an employee earns outside of their university FTE assignment.

**Principal Investigator** - The primary individual responsible for the preparation, conduct, and administration of a sponsored research and development grant, cooperative
agreement, training or public service project, contract, or other sponsored project in compliance with applicable laws and regulations and institutional policy governing the conduct of sponsored research.

**Salary & Wage Cost Assignments** – The amount (value) of the employee’s salary or wages assigned to a sponsored project(s) in the university’s official records during a set period of time.

**Sponsored Project** – Research executed by university employees using any university space, facilities, materials, equipment, or property which is financed by contract payments, grants or gifts from any source (UCF Regulation UCF-2.027). Sponsored Research supports research and development, but it also includes instruction, training, professional development, curriculum development, community and public service projects, and Commercialization. Sponsored Research funding instruments also include cooperative agreements, consortium agreements, and donations.

**Time and Effort Reporting** – Employee affirmation of their salary or wage cost assignment to a sponsored project(s).

**Unit Leadership** – College dean’s, Center or Institute research director’s and or their delegated officials.

**Voluntary Committed Cost Share** - Salary funded by the university that is specifically pledged on a voluntary basis in the proposal budget or the sponsored award, and/or salary funded by the university to conduct the research or services that is not Committed (Mandatory) Cost Share.

**Voluntary un-committed Cost Share** – Salary funded by the university that is not pledged in the proposal budget or the sponsored award.

**PROCEDURES**

Employee salary and wage cost assignments (to include cost share assignments) in support of work conducted on a sponsored project must be entered into the university official records by using an Electronic Personnel Action Form (e-PAF) upon activation of the sponsored project. Employee salary and wage cost assignments should reflect the percentage of the employee’s FTE (total university activity) annotated in the original proposal or a changed FTE as required by the employee or sponsor. The employee’s FTE percentage on a sponsored project must support their distribution of salary or wages among the employee’s total assigned activities not to exceed one hundred percent (100%). Salary or wage cost assignments for work performed on sponsored projects by employees having a part-time appointment will be determined at a rate not in excess of the amount paid for their part-time assignment.
FTE changes to the employee’s sponsored project(s) work activity must be reflected on an e-PAF form prior to the change or on a journal transfer form (salary or wage cost transfer) within ninety (90) days from the date of the effective change. The principal investigator and/or employee must affirm (using the university’s time and effort reporting system) on an academic semester basis their total salary or wage cost assignment for each sponsored project as a percentage of their total FTE assignment.

Principal investigators are responsible for assigning all salary and wage cost assignments to a sponsored project, monitoring their employees salary and wage cost assignments to a sponsored project, tracking changes to their employees sponsored project cost assignments, and for insuring their employees complete and affirm their salary or wage cost assignments in the university’s ECRT.

Academic and research unit leadership is responsible for insuring principal investigators and their employee’s complete time and effort reports accurately and timely. Academic and research unit leadership will provide financial and administrative resources to departmental and office personnel to process university system (e-PAF, payroll and tuition cost transfers, time & effort report monitoring) transactions.

The Office of Research is responsible for issuing university time and effort policies, procedures, and guidelines; provide a time and effort reporting system to monitor, track and account for employee time and effort report affirmations; and deliver a time and effort training program.

**RELATED DOCUMENTS**


**CONTACTS**
Office of Compliance, Office of Research

**INITIATING AUTHORITY**
Vice President for Research and Dean, College of Graduate Studies.