

Summer Hiring on Sponsored Projects

Office of Sponsored Programs
May 2020

FCF vs. EPAF (Upload) Submission

Position Type	Future Salary	Reallocation of Salary Paid
Permanent Positions: 12-month	Electronic EPAF or Faculty/Staff FCF	Faculty/Staff FCF
Temporary Positions: Faculty Summer Research	SR EPAF or Summer Upload	Faculty/Staff FCF
Temporary Positions: GRA	GRA EPAF or Summer Upload	GA FCF
Temporary Positions: Wages	WG or SW EPAF	Wage FCF

Summer 2020 Payroll Dates

Faculty (12 mo.), SR (9 mo. faculty) , Staff, & GRA

2020 Semi-Monthly Pay Schedule				
Pay No	Pay Period Start Date	Pay Period End Date	Pay Date	EPAF Submission Date
11	25-May-20	9-Jun-20	16-Jun-20	1-Jun-20
12	10-Jun-20	24-Jun-20	1-Jul-20	16-Jun-20
13	25-Jun-20	9-Jul-20	16-Jul-20	1-Jul-20
14	10-Jul-20	24-Jul-20	31-Jul-20	16-Jul-20
15	25-Jul-20	9-Aug-20	14-Aug-20	7-Jul-20
16	10-Aug-20	24-Aug-20	1-Sep-20	14-Aug-20

FY 20

FY 21

★ EPAF/Upload - SR and GRA temporary positions
FCF – 12 month faculty and staff

Summer 2020 Payroll Dates

Wages / Student Wage

2020 Bi-Weekly Pay Schedule				
Pay No	PP Start Date	PP End Date	Check Date	EPAF Submission Date
12	24-May-20	6-Jun-20	12-Jun-20	29-May20
13	7-Jun-20	20-Jun-20	26-Jun-20	12-Jun-20
14	21-Jun-20	4-Jul-20	10-Jul-20	26-Jun-20
15	5-Jul-20	18-Jul-20	24-Jul-20	10-Jul-20
16	19-Jul-20	1-Aug-20	7-Aug-20	24-Jul-20
17	2-Aug-20	15-Aug-20	21-Aug-20	7-Aug-20
18	16-Aug-20	29-Aug-20	4-Sep-20	21-Aug-20

FY 19

FY 20

Position Types

- Permanent
 - An employee hired to fill an authorized position on a full-time or part-time basis for an indefinite period of time
- Temporary
 - An employee hired on a full-time or part-time basis who has no continuous status (employed at will)

Temporary Positions

- Faculty Summer Research (SRB234)
 - 9-month faculty hired during summer
- Graduate Research Assistant (GRB234)
- Non-Student Wage (WGB234)
- Student Wage (SWB234)

Temporary Positions

- Submitted via Upload (Summer Upload is for SR and GR positions only)
or
- Submitted via Electronic Personnel Action Form (EPAF) in Banner using pooled position numbers
- See [Onboarding and EPAF Manual](#) for full EPAF procedures
- Review Provost & HR and Payroll guidelines for hiring

Pooled Position Numbers

- Each fund is assigned a unique 4 digit letter/ number following the pooled position type prefix
- All temporary employees working on the same fund will share this pooled position number
- Each time they are rehired on this position, the suffix will change
 - 1st appointment: GRB123-00
 - 2nd appointment: GRB123-01

Pooled Position Numbers

- Pooled positions listed in the award budget are requested by OSP from HR at award set-up
- If the pooled position does not exist, complete the [Sponsored Award Pooled Position Number Request Form](#)
- The Pooled Position Lookup Query is located under the 'Employee Services' tab in [Patriot Web Self Service](#)

Sample Pooled Position Lookup Query

Fund/Org for the given position number

Organization Code 1

Fund Code 202

Pooled Position and code

Academic Year Faculty Positions:

FV Faculty Overload	-----
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PC Faculty Miscellaneous Pay	-----
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PO Adjunct Faculty Teaching	-----
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Academic Year Graduate Assistant Positions:

GA Graduate Teaching Assistants	-----
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GR Graduate Research Assistants	GRA8
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GL Graduate Lecturer	-----
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GP Graduate Professional Assistants	-----
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RA Resident Assistants	-----
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Summer Session Positions:

SR Faculty Summer Research	SRA8
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SF Summer Faculty Teaching	-----
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SP Summer Adjunct Faculty	-----
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GS Summer Graduate Teaching Asst.	-----
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Hourly Wage Positions:

WG Non-Student Wage	WGA8
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WC Work Study	-----
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SW Student Wage	SWA8
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FY20/FY21 Fringe Benefit Rates

- Fringe is charged automatically where salary is charged
- Rates do not change based on FTE (same for both FT and P/T)
- The following rates apply to FY20 pay periods 5/25 – 6/9 (SM) and 5/24 – 6/20 (26)
 - Instructional, Administrative and Research Faculty —**33.9%** / **TBD**
 - Classified Staff —**45.6%** / **TBD**
 - Summer Faculty (SR), Special Pay, and Wages —**7.3%** (FICA tax only) / **TBD**
 - GTAs and GRAs —**0.0%** / **0.0%**
 - Student Wages —
 - ✓ *Student wage employees taking a half-time class load are generally exempt from FICA.*
 - ✓ *Student wage employees taking less than a half-time class load are not eligible for the student FICA exemption and will be charged the student fringe benefit rate of **6.10%**. Please find more details on HR website for [Student Exception to FICA Tax](#)*

Rates for FY21 will take effect 6/10/20 (SM) and 6/21/20 (26)

They may be higher!

Virginia Labor Law

- “Employers must pay salaried employees at least once a month and hourly employees at least biweekly or twice a month.”
- “Employers that fail to pay wages as required can be fined \$1,000 for each violation. They also must pay the wages due.”

Va. Code Ann. 40.1-29

Va. Code Ann. 18.2-182, 40.1-29

Confirm Prior to Charging Labor

- Review current funding for all new and existing employees (permanent and temporary)
 - Who is working on sponsored projects?
 - Are any changes needed to the current funding sources, percentage of effort, and/or effort period?
- Send an email to each PI for hiring needs and effort confirmation prior to the start of Summer term

Steps for Charging Labor

- Review the budget
 - Are there sufficient funds? Check the fund's available balance
 - Is the labor budgeted? Check the labor budget line items
- Review the period of performance (POP)
 - Is the effort within the award start and end dates?
- Comply with sponsor and award terms and conditions
 - Review the award document
- Initiate Funding Change Forms (FCF), EPAFs, or Upload for charging appropriate fund(s) in a timely manner

Sample Award Budget

Investigator: [REDACTED]

Sponsor: Army Research Institute

Senior Personnel

Faculty Salary: Academic or Calendar Year

Effort%

1/1/17 -
12/31/17

Faculty Salary: Academic or Calendar Year

Faculty Salary: Academic or Calendar Year

Faculty Summer Salary

Faculty Summer Salary

Faculty Summer Salary

Only 90% of
Summer Pay –
See New Guidelines

25

\$20,766

15

\$19,515

15

\$18,265

33.33

\$14,443

33.33

\$13,518

33.33

\$9,221

Graduate Students

GRA's Salaries

3 Doctoral GRAs (Psych)-TBD-Academic Year

\$68,250

GRA's Salaries

3 Doctoral GRAs (Psych)-TBD-Summer

\$22,750

GRA's Salaries

1 Master Student (Computer Science) -TBD-Academic Year

\$13,697

GRA's Salaries

1 Master Student (Computer Science) -TBD-Summer

\$4,566

Other Personnel

Non Student Wages

Programmer

\$20,000

Fringe Benefits

\$23,551

Subtotal Personnel + Fringe:

\$248,542


Sample PI Report Budget

Acct Pooled Budget Level		Funded Amount
61100	Faculty Salaries	115,632.00
61130	Faculty Special Payments	27,378.00
61190	Graduate Assistants	110,866.00
61300	Classified Salaries	20,222.00
61400	Wages	221,936.00

9 month

Labor Commitments

- When FCFs (future pay only) and EPAFs (GR and SR only) are processed, an encumbrance is created in Banner for the position on the fund(s) the pay will post
 - PI Report reflects remaining amount to be paid through June 30, which is the end of the fiscal year (FY), on the fund for the salary and associated fringe

Summary by Fund Labor Detail by Account Labor Detail by Employee Labor Commitments Direct Expenses							
<div>  PI Report by Month Range </div> <div> August 5, 20 Start Month: End Month: Page 1 of 1 </div>							
Note: No grid will be displayed if you do not have access to HR or there are no non-zero commitments during the specified time period.							
Fund: 202 Fiscal Year: 20							
Account ▲	Employee Full Name ▲	GMU ID ▲	Position ▲	Suff ▲	Labor Commitments ▼		
61110	Faculty Salaries Full Time						3,706.30
					Total		3,706.30
					Total		3,706.30
61130	Faculty Special Payment						5,148.00
					Total		5,148.00
							14,564.78
					Total		14,564.78
					Total		19,712.78
61190	Graduate Assistants						1,440.00
					Total		1,440.00
							1,600.00
					Total		1,600.00
					Total		3,040.00
61940	Fringe Benefit Rate						1,226.79
					Total		1,226.79
							375.80
					Total		375.80
							1,063.23
					Total		1,063.23
					Total		2,665.82
Total							29,124.90

National Science Foundation Requirements

- Sponsor limit of two months total salary charged to all NSF awards in any one year for senior personnel
 - Exceptions must be written into proposal and/or approved in advance by NSF
 - See [NSF Policy Guide](#) for NSF policy
- Responsible Conduct of Research (RCR) training must be completed by all GRA, Post Doc, and Student Wage employees with effort on NSF awards
 - It is recommended that the training is completed prior to the appointment start date
 - Training is required at each stage – i.e., undergraduate to graduate student
 - See [Responsible Conduct of Research \(RCR\) Training](#) for additional information

New OSP Processes

POOLED POSITION REQUESTS

OSP has eliminated email requests for pooled position numbers. For faster turn-around time and tracking purposes, please complete the [Pooled Position Request form](#) and send to osppost@gmu.edu.

EPAF ROUTING APPROVER CHANGE

After a comprehensive review of the post award process to sponsored awards, the Office of Sponsored Programs (OSP) has decided that they will no longer be reviewing/approving Electronic Personnel Action Forms (EPAFs) for sponsored funded pooled positions, and they will be removed from the approval queue for EPAFs in Banner.

Pooled positions personnel charges should be confirmed/reviewed through the reconciliation process.

Should you have any questions regarding this change, please contact Angie Railey at arailey@gmu.edu.

If you have EPAF questions, please contact hrdm@gmu.edu.

Coronavirus/COVID-19 Restrictions

Because of the COVID-19 response some projects may have limitations for performing on campus or field research. Summer salary positions should not be charged to projects where no work can be performed due to COVID-19 restrictions. In some cases it may be possible to shift duties and transition to working remotely. If you identify cases where summer salary is being charged to a sponsored project where no work is being performed that salary should be cancelled or moved to a more appropriate fund source. If there are questions or issues please contact OSP.

Coronavirus/COVID-19

If employees will be engaged in the project and are able to continue work remotely they can charge salary proportional to the work performed to the project.

The vast majority of our researchers have transitioned to remote work and are working in support of their sponsored projects. In these cases, they can continue to charge their time to their sponsored projects.

While remote work may not be the same as that done in the lab or the field, or in community, school or clinical settings, faculty, staff and students may still be able to contribute to their project by, for example, conducting literature reviews that inform project design or findings, working on journal articles and conference papers that describe recent results, participating in on-line group meetings to discuss recent findings or future plans for the project, and so on.

If an individual is unable to work on their project remotely, there may be options to redirect the individual to work on other projects or tasks.

Processing Pay

Temporary Positions -
Faculty Summer Research

Summer Research Pay

New! Charging Faculty Salary to Sponsored Projects – Effective for proposals submitted May 16, 2018 or later.

Guidelines for Charging Faculty Salary to Sponsored Projects

- No more than 90% of effort expended during the summer period of May 25 – August 24 (2.7months) should be charged to sponsored projects for the following types of appointments: 12 month research-extended, 12 month instructional and summer research positions (9 month faculty).

Summer Research Pay

- **Summer salary includes pay for all appointments at GMU** (summer research, teaching, and stipends for administrative duties)
- SR amount per pay period should not exceed AY amount per pay period
- Summer salary is not benefited (only 9-month position)
- Check with college dean's office for additional information if applicable
- Review details of appointment with PI
- Consult your Dean's Office for additional requirements

Summer Research Pay: Example 1

- Dr. Smith is only working on sponsored research during the summer
- Three months of summer pay was budgeted on fund 204XXX
- What is the maximum amount the faculty can be paid?
 - Dr. Smith's 9-month AY base salary (8/25 – 5/24): \$120,000
 - Max summer salary : $\$120,000 / 3 = \$40,000$
 - Max summer salary on sponsored awards $\$40,000 * 90\% = \$36,000$
 - Check with your Dean's Office regarding additional \$4,000
 - Amount per pay period for AY: $\$120,000 / 18 = \$6,667$
 - Max amount per pay period for summer: $\$40,000 / 6 = \$6,667$
 - ✓ Cannot be paid \$40,000 in 1 month ($\$40,000 / 2 = \$20,000$)

Summer Research Pay: Example 2

- Dr. Perez has budgeted three months of summer pay for sponsored research on fund 204XXX
- Dr. Perez is also teaching one summer course
- What is the maximum amount the faculty can be paid from sponsored funds?
 - Dr. Perez's 9-month AY base salary (8/25 – 5/24): \$81,000
 - Amount for teaching summer course: \$8,100
 - Max summer salary: $\$81,000 / 3 = \$27,000$
 - Max to be paid off award: $\$27,000 - \$8,100 = \$18,900$
 - 90% of $\$27,000 = 24,300$, so \$18,900 is ok to pay.

Summer Research Pay: Example 3

- Dr. Yang's base AY salary is \$120,000
- Dr. Yang is also paid a \$10,000 AY stipend as the department chair
- Dr. Yang is going to be paid a \$2,000 summer stipend as the department chair
- Summer pay for sponsored research was also budgeted on fund 204XXX
- What is the maximum amount the faculty can be paid from sponsored funds?
 - Max summer salary: $\$120,000 / 3 = \$40,000$
 - 90% of \$40,000 = \$36,000
 - $\$40,000 = \$2,000$ (stipend) + \$36,000 (award pay) + \$2,000 (check with Dean's Office)

Canceling a SR Appointment

- Use when an entire SR appointment needs to be canceled prior to the start of the appointment
- Select the Early Termination SR EPAF approval category
- The termination effective date is the same as the start date of the appointment
- To ensure that payment is not received for 1 day, include a comment stating “Cancel entire appointment”
- HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)

Early Termination of an SR Appointment

- Use when a SR appointment needs to be terminated prior to the originally planned end date
- Select the Early Termination SR EPAF approval category
- The termination effective date should be the last day worked
 - Banner will prorate the earnings for the pay period if the termination date is not the last day of the semi-monthly pay period
- HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)

Processing Pay

Temporary Positions -
GRA

GRA Eligibility

- Eligibility requirements for Summer:
 - Students do not need to be enrolled during the summer
 - Must be a graduate student in the Spring semester continuing as a graduate student in the upcoming Fall semester
 - If a graduate student in the Spring semester graduates from GMU, cannot be a GRA for Summer (hire as a **wage** for Summer)
 - If a newly admitted graduate student in the upcoming Fall semester, cannot be a GRA for Summer (hire as **student wage** for Summer)

GRA Guidelines

- Office of the Provost

Graduate Student Appointments & Fellowships

- ✓ Graduate Student Support Guidelines
- ✓ Compensation Rates
- ✓ Appointment Offer Letter template
- Check with college dean's office for additional information if applicable
- Pay dates for summer:
 - 5/25 – 8/24 (6 semi-monthly pay periods)
- Review details of appointment with PI
- Consult your Dean's Office for additional requirements

GRA Hours

- Maximum Summer hours (total of all appointments)
 - Up to 40 hours per week if not enrolled or working at another job – hours may vary if enrolled only part of the summer
- Hours must be included in appointment offer letter
- Hours per day/per pay based on hours per week for Banner:

Weeks (not entered in Banner)	Hours per Day (entered in Banner)	Hours per Pay (entered in Banner)
40	8	86.67
35	7	75.84
30	6	65.00
25	5	54.17
20	4	43.33
15	3	32.50
10	2	21.67
5	1	10.83

GRA EPAF Personnel Dates

- In order to properly report and pay GRAs, consideration must be given to their actual physical start and end dates
- In instances where the GRA begins and/or ends work on a date other than the start or end date of a semi-monthly pay period, the GRA record should properly reflect this situation
- Personnel Dates in the EPAF should be used to note the actual work dates for the GRA
- Pay will not be prorated based on personnel dates
 - Consideration should be made to the salary for a GRA appointment when work will begin after or end before a pay period start/end date

Example: Personnel Dates

- Project Period of Performance:
 - June 1 – August 15
- GRA will work during the Summer
 - EPAF Start Date: 5/25
 - EPAF End Date: 8/24
 - ✓ EPAF Personnel Start Date: 6/1
 - ✓ EPAF Personnel End Date: 8/15

Canceling a GRA Appointment

- Use when an entire GRA appointment needs to be canceled prior to the start of the appointment
- Select the Early Termination GRA EPAF approval category
- The termination effective date is the same as the start date of the appointment
- To ensure that payment is not received for 1 day, include a comment stating “Cancel entire appointment”
- HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)

Early Termination of GRA Appointment

- Use when a GRA appointment needs to be terminated prior to the originally planned end date
- Select the Early Termination GRA EPAF approval category
- The termination effective date should be the last day worked
 - Banner will prorate the earnings for the pay period if the termination date is not the last day of the semi-monthly pay period
- HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)

Processing Pay

Temporary Positions - Wages

Wage Position Types

Student Wage (SW)	Non-Student Wage (WG)
Primary relationship is the pursuit of an academic degree while working part-time	Primary relationship is to provide a service in exchange for wages
<p>If enrolled as a full-time student, fringe rate not charged (FICA exempt)</p> <p>Student fringe rate charged if enrolled as a part-time student (not FICA exempt)</p>	Wage fringe rate charged
Every payroll is compared with Registrar's List – if not a full-time student, student fringe rate is charged	Full-time students hired as wage employees will be charged fringe
Terminate as SW when graduated, rehire as WG	Terminate as WG, rehire as SW if employee becomes a student

Wage Guidelines

- Human Resources and Payroll
 - New Employee Welcome Center Online
 - ✓ Wage Welcome Letter
 - ✓ Employment Forms
- Check with college dean's office for additional information if applicable
- Review details of appointment with PI

Wage Hours

- As a state agency, GMU is required to limit wage employee (non-student and student) hours to 29 per week on average and no more than 1,500 per year for all jobs at GMU
- The standard measurement period will be from May 1 to April 30
- Additional information on the Affordable Care Act can be found at: [Affordable Care Act FAQs](#)
- Hours per day/per pay based on hours per week for Banner:

Weeks (not entered in Banner)	Hours per Day (entered in Banner)	Hours per Pay (entered in Banner)
40	8	80.00
35	7	70.00
30	6	60.00
25	5	50.00
20	4	40.00
15	3	30.00
10	2	20.00
5	1	10.00

Wage EPAFs

- Must use wage approval category with termination date for sponsored funds
- Include a distinctive title for position
 - Helps employee know which timesheet to use in Patriot Web if they hold multiple positions at GMU
- Wages are paid on the bi-weekly (BW/26) pay schedule
- Auditors may want to make sure the pay is comparable to others doing the same job

Wage Timesheet Approval

- Timesheet Approver needs to verify hours
 - Must have first-hand knowledge of work (PI/ Direct Supervisor)
 - Timesheet is the payroll certification for the employee
 - Timesheet approver's department will incur a \$100 fee for any bi-weekly wage timesheet not properly approved by the deadline
 - ✓ Fee cannot be charged to sponsored projects
 - ✓ Highly recommended that approvers name a proxy for both planned and unplanned absences
 - ✓ See [Timesheet FAQs](#) for additional information

Wage EPAF Comments

- Include fund number
- Brief job description
- Estimate maximum hours to be worked or maximum pay expected to earn
- Timesheet approver name, G number, and position number
- HR approval (obtained prior to submission) if pay rate is higher than \$35 per hour
- Consult your Dean's Office for additional requirements

Early Termination of Wage Appointment

- Use when a wage appointment needs to be terminated prior to the originally planned end date
- Select the appropriate Early Termination wage EPAF approval category
- The termination effective date should be the last day worked
- HR must receive EPAF in time to stop payment before payroll is processed (at least 3 business days before the last day of the pay period)

Overtime Pay

- Not an allowable charge on most sponsored projects
- More than 40 hours reported in a 1-week period
 - Sunday-Saturday
 - Total of all appointments
- Will be paid 1.5 times the regular hourly rate
 - Example: If employee works 42 hours in week 1 and 38 hours in week 2 for a total of 80 hours, overtime pay will be processed for week 1
- Reflected under labor account code 61430 Overtime-Wages

Processing Pay

Permanent Positions-
12-month Calendar Year

Permanent Positions

- 12 month Faculty
 - Administrative / Professional
 - Research
 - Instructional
- Classified Staff

12 month Faculty / Staff

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12 month Faculty / Staff

- Procedures remain the same during the summer
 - Check current funding end date
 - If end date is during the summer, initiate FCF if funding source will change
 - If end date is past the summer
 - Verify that funding is accurate
 - If yes, no action required at this time
 - If no, initiate a FCF

Current Employees

- Review unit roster
 - Microstrategy: Permanent Roster - Salaried
- Review current funding
- Check with college dean's office for buyout or additional information if applicable
- Confirm funding source(s) with PI
- Prepare a FCF (some depts. will enter funding in Banner) if:
 - Funding end date needs to be changed
 - Funding source(s) need to change

Sample Roster

1 Roster Info for Departments-Fund

Org	Fund		Filled Vacant Fiscal Year	Acct L5	P o s i t i o	Title	Employee Full Name	E m p l o y e e	Job Month s	Job Fille d FTE	Job Annual Salary Amt	Actual FTE	Actual Salary
10AAAA	10111	Dept Instr	2017	61110	F9	Sr Research Associate	AB	G00	12.00	1.00	\$66,345	0.00	\$0
				61110	F8	Associate Professor	EF	G00	9.00	1.00	\$72,063	1.00	\$72,063
				61110	F9	Research Asst Prof	CD	G00	12.00	1.00	\$67,872	0.00	\$0
				61110	F6	University Professor	GH	G00	9.00	1.00	\$184,249	0.95	\$175,037
				61310	02	Financial Manager	KL	G00	12.00	1.00	\$45,441	0.67	\$30,291
10BBBB	20	Dept G&C	2017	61110	F9	Research Asst Prof	CD	G00	12.00	1.00	\$67,872	0.10	\$6,787
	20			61110	F6	University Professor	GH	G00	9.00	1.00	\$184,249	0.05	\$9,212
	20			61110	F9	Associate Research Professor	IJ	G00	12.00	1.00	\$69,403	0.03	\$1,909
	20			61110	F9	Research Asst Prof	CD	G00	12.00	1.00	\$67,872	0.55	\$37,330
	20			61110	F9	Associate Research Professor	IJ	G00	12.00	1.00	\$69,403	0.30	\$20,821
	22			61110	F9	Sr Research Associate	AB	G00	12.00	1.00	\$66,345	1.00	\$66,345
	22			61310	02	Financial Manager	KL	G00	12.00	1.00	\$45,441	0.33	\$15,150
10CCCC	15111	IND/PI AB	2017	61110	F9	Research Assistant Professor	AB	G00	12.00	0.00	\$36,773	0.00	\$36,773
				61110	F9	Research Asst Prof	CD	G00	12.00	1.00	\$67,872	0.35	\$23,755
				61110	F9	Associate Research Professor	IJ	G00	12.00	1.00	\$69,403	0.67	\$46,674

Sample Funding Change Form – 12 month



Number of years in the dates drop down boxes (1,2 or 3):				2	Fiscal Year	2017
George Mason University Faculty/Staff Department Funding Change Form (Temporary)						
Directions - This worksheet is for changes to current jobs only. ALL SHADED FIELDS ARE MANDATORY						
G# G001234567		Name (Last, First, Middle) Smith, Pat				
Job Information						
Effective Date of Funding Change 25-May-2017		Department Div of Sport, Recreation, & Tourism		Campus/Location Fairfax		
Position Number F8889Z 61110		Job Title Professor		Home Department Org 101010		
Classification 12-month		Annual Salary or Summer Pay for Period(s) listed \$88,000.00		Pay per pay period \$3,666.67		
Funding Change Reason <input checked="" type="checkbox"/> 1. Future Pay <input type="checkbox"/> 2. Reallocation - complete box to the right <input type="checkbox"/> 3. Realloc. & Future Pay-complete box to the right		If Reallocation box 2 or 3 is checked, this box must be completed				
New Compensation/Labor Distribution <i>Provide an Activity Code for labor that represents committed cost sharing on a sponsored project</i>						
Type	Fund/Org	Activity	%	Funding End Date	# of pay periods	
E&G/Ind	101010		90.00%	24-Sep-2017	8.00	
Fund	202202		10.00%	24-Sep-2017		
Type	Fund/Org	Activity	%	Funding End Date	pay periods	
E&G/Ind			0.00%	24-Sep-2017	SM11 - SM18	
Type	Fund/Org	Activity	%	Funding End Date	Where should the 100% of the labor be charged at the end of this funding	
E&G/Ind			0.00%	24-Sep-2017	101010	
Type	Fund/Org	Activity	%	Funding End Date		
E&G/Ind			0.00%	24-Sep-2017		
Type	Fund/Org	Activity	%	Funding End Date		
E&G/Ind			0.00%	24-Sep-2017		
TOTAL			90.00%	10.00%	100.00%	OK

FCF Comments

- If effort is not in the budget or budget line item has insufficient funds, determine if a rebudget is needed (internal or sponsor) and explain where the funds are being rebudgeted from
 - If prior approval is required from the sponsor for a rebudget, contact OSP
- Provide a guarantee org if FCF start and/or end dates are outside POP and note that an extension is expected
- Provide a guarantee org if there are insufficient funds and note that an increment is expected

Reminders

- Only **12-month employees** are paid on their permanent position during the summer months
 - Paid over 24 semi-monthly (SM) pay periods (CY)
- **9-month employees** are paid 8/25 – 5/24 on their permanent position
 - Paid over 18 semi-monthly pay periods (AY)
 - Permanent position will be placed on leave 5/25 – 8/24 (cannot charge permanent position during summer)
 - Summer salary is charged via temporary assignment (SR pooled position)
 - Salary will default back and charge to hiring org on 8/25
 - ✓ Spring funding distribution will not continue after 5/24
 - ✓ Summer funding distribution will not continue after 8/24

Changing or Terminating Permanent Positions

- Human Resources and Payroll
 - HR / Payroll Forms
 - ✓ Faculty Transaction Form (FTF)
 - ✓ Classified Transaction Form (CTF)
 - ✓ Faculty Separation Form (FSF)
 - ✓ Classified Separation Form (CSF)
- Ensure forms are submitted well in advance to the effective date of the change/ termination to avoid payroll adjustments
- If a PI, Co-PI, or Senior Personnel on a sponsored project is leaving GMU, notify OSP as soon as possible
 - Sponsor notification may be required

Other Topics

- Cost Share
- Salary Cap
- Reconciliation
- Cost Transfers

See Administering Labor Expenditures on Sponsored Projects [Workshop Resources](#) and [Research Administration Certificate Session 7](#)

Monitoring Labor Expenditures

- Review 1st pay for each employee at the beginning of the Summer
 - Look at the list of personnel charged to each sponsored project
 - ✓ Is the pay correct?
 - ✓ Are new hires are in the system?
 - ✓ Is anyone missing?
 - ✓ Do you need to move anyone off of the sponsored project?
 - ✓ Have any terminated employees been paid in error?
 - ✓ Confirm any missed pays were processed
 - ✓ Confirm all reallocations were processed
- Identify and correct errors in a timely manner
- Monitor budget lines/balances
- Reconcile on a bimonthly basis (monthly is strongly encouraged)
 - See [Reconciling Departmental and Sponsored Fund Accounting Record Policy](#) for full GMU policy

Fiscal Year End Deadlines

- GMU fiscal year ends June 30th
- Review Controller's memo for cut-off dates for processing cost transfers. Transfers that involve payroll charges incurred after the deadlines outlined in the memo will require prior approval from the Controller before processing
- OSP will review all prior fiscal year transactions that impact sponsored funds before submitting request to Controller
- Additional information and/or documentation may be requested for the prior fiscal year transactions

Questions?

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