



## Guidance for Non-Working/Idle Salary Posting to Sponsored Projects

### Non-Worked Pandemic Leave Code

In response to the COVID-19 pandemic, the university honored its commitment to employees by continuing to pay them even if they were no longer able to contribute (on campus or remote) to a university or sponsored activity. A new leave code, Non-Worked Pandemic Leave (NWPD), was created to aid in tracking leave related to COVID-19. Employees (faculty, staff, and student workers) were instructed to report Non-Worked Pandemic Leave on their timesheet or leave report for the portion of time they were not able to contribute (on campus or remote) to a university or sponsored activity. Sponsoring agencies consider this time as non-working or idle salary.

### Allowability of Non-Working/Idle Salary on Sponsored Projects

Refer to sponsor guidelines for information on allowability of non-working/idle salary. While several federal, state, and private sponsors have issued explicit guidance regarding the allowability of salary charges during COVID-19, others have not. Information can be found on the [Office of Research and Innovation COVID-19 Website](#) as well as a COVID-19 Sponsor Information Matrix that provides guidance on sponsor-specific FAQs such as allowability of costs. It is possible that non-working/idle salary charged may need to be removed based upon further sponsor guidance.

### Verifying Non-Working/Idle Salary and Making Corrections

Please use the [Non-Working/Idle Salary Posting to Sponsored Projects](#) flowchart to determine if any changes are needed to an individuals' current leave code or salary allocation.

- If an individual was able to work (on campus or remote) their full FTE on the sponsored project(s) to which they are currently appointed, no change is needed.
- If an individual was able to work (on campus or remote) a portion of their full FTE on the original sponsored project(s) to which they are currently appointed, for the portion of FTE worked no change is needed and the portion of FTE not worked should be coded as NWPD.
- If an individual was unable to work (on campus or remote) their full FTE on the original sponsored project(s) to which they were appointed, however worked on other sponsored project(s), then for the portion of FTE worked no change is needed, confirm salary for the portion of FTE worked on other projects is reflected on the new project; if not, submit a labor redistribution form to update the salary allocation.
- If an individual was unable to work (on campus or remote) their full FTE on the original sponsored project(s) to which they were appointed, and was not able to work on any other sponsored project(s), ensure full FTE appointed to sponsored project(s) is coded as NWPD.

## Manual Leave Adjustment Form

When it is identified that an individual was not able to contribute their full FTE or a portion of their full FTE to a university or sponsored activity and did not originally report NWPD leave, a [manual leave adjustment form](#) must be submitted to the Payroll Office ([payrollservices@ttu.edu](mailto:payrollservices@ttu.edu)) to update the leave code for the portion of non-working time. The leave code for the portion of time that was not worked will be updated in order for the university to accurately track all leave related to COVID-19.

The update will only change the leave code and will not affect the earn code of the salary originally posted. To verify that the leave code was updated, please run an HR Cognos report that reflects leave codes. The earn code will remain RGS/RGH depending on the employee type.

## Labor Redistribution Form

When it is identified that an individual was not able to contribute their full FTE or a portion of their full FTE to the university or sponsored activity to which they were originally appointed, but were able to contribute to another university or sponsored activity, a [labor redistribution form](#) must be submitted to the Budget Office ([ambud@ttu.edu](mailto:ambud@ttu.edu)) to move salary to the university or sponsored activity for which the work was actually performed.

## Effort Certification

The 1/1/20-6/30/20 semi-annual effort certification period opens July 16<sup>th</sup>, 2020. As such, it is important that any needed changes are made as soon as possible. Making a change to a leave code by manual adjustment form will *not* impact the effort certification process, however, if a labor redistribution is needed, the certifier will need to confirm that the change in salary allocation has been made prior to certifying.

In response to the COVID-19 pandemic, the attestation language on the effort statements has been updated. The statement now includes language to encompass non-working/idle salary.

*"I certify the above effort certified in the designated period is accurate and consistent with university policy and reasonably reflects work performed and excused absences. I acknowledge I am in a position that provides me with suitable means of verification to confirm work was performed in accordance with my certification."*

Remember that the certifier and all administrative staff have the ability to add notes to an effort statement. The COVID-19 pandemic is a unique situation and if there is any information that is relevant to time worked or not worked, please add a note to the effort statement. It is highly likely that sponsoring agencies will perform audits relevant to non-working/idle salary.

Please contact [mychael.solis-wheeler@ttu.edu](mailto:mychael.solis-wheeler@ttu.edu) or [ora@ttu.edu](mailto:ora@ttu.edu) if you have questions.