

## **RESEARCH AUTHORITY GUIDELINES**

Dear Researchers,

Re: **Research budgets guidelines for principle researchers**

The research activity at the University is connected to the Research Authority, Faculties, research institutions, the VP for R&D and other administrative unites.

This document objective is to work as a guideline for the researcher, in all that concern the operation of the research and the connection to the administrative unites who deals with this activity.

This document includes relevant information of the work flow in the following issues:

1. Personnel – employment options from research budget.
2. Scholarships.
3. Purchase of equipment, materials and other services.
4. Travel and conferences abroad.
5. PBC regulations regarding salary increment.

Links for the forms connect to the mentioned items can be found in this document. The Research Authority throughout its operation department, is obligated to the implementation of the research in accordance with the foundation and the University's regulations.

**In addition to the description of the procedure of operating the various budget items, a general guidelines for managing research budget is included (see article 6).**

For your convenience, the University's internet site includes information regarding the Research Authority, other administrative unites, the University's regulations and direct forms download needed for the operating of the research.

The university internet site: <http://www.tau.ac.il>

Research Authority internet site: <http://www.tau.ac.il/Research-Authority>

The Research Authority internet site allows receiving information regarding the personal researches ('researcher's report', Grants Financial Info).

Information can be also received from the University's central financial systems – Finance, Logistics, Research Authority. A personal code can be obtained through the Research Authority information system coordinator – Uri Bardugo (Tel 6245) and Ora Kaplan in the information system unit (Tel 8385).

We hope this document will be helpful and we will gladly be at your disposal for any question or inquiry.

Regards,

Lea Pais

Director, Research Authority

## 1. **PERSONNEL – VARIOUS POSSIBILITIES OF EMPLOYING EMPLOYEES ON ACCOUNT OF A RESEARCH BUDGET**

It is possible to employ research workers in various frameworks.

**The following are details of the existing types of employment at the University and the manner of implementing employment and payment to the employee:**

### 1.1 **Appointment of administrative/technical and academic employee**

The University's directive regarding the employment of employees on account of a research budget (04-001) particularizes the rights and obligations of research workers and of research managers.

A researcher who employs research workers is fully responsible for them.

Generally speaking, the responsibility of the research manager relates to initial recruiting of the employee, submitting the application for an appointment, obtaining an extension of the appointment in due time, reporting about termination of employment, reports on attendance at work, and updating the employee with regard to any change in the terms and conditions of his employment.

Usually what are involved are employees for whom this is their sole salary and therefore neglect of responsibility or failure to pay proper attention is likely to cause the employee mental anguish as a consequence of late payment of salary, as also a feeling of uncertainty regarding his continued employment.

It is recommended to send a copy of a research employee's letter of appointment (or termination of employment) to the secretariat of the department.

#### **Employment details**

**Period of employment** : A period in excess of 3 months and up to the end of the research period.

**Manner of employment** : Percentages of a full time job, or work on an hourly basis.

**Additional position for research worker** : For academic staff employee – subject to approval of the additional work employment committee of teachers.

For administrative staff employee – subject to approval of the Human Resources Division.

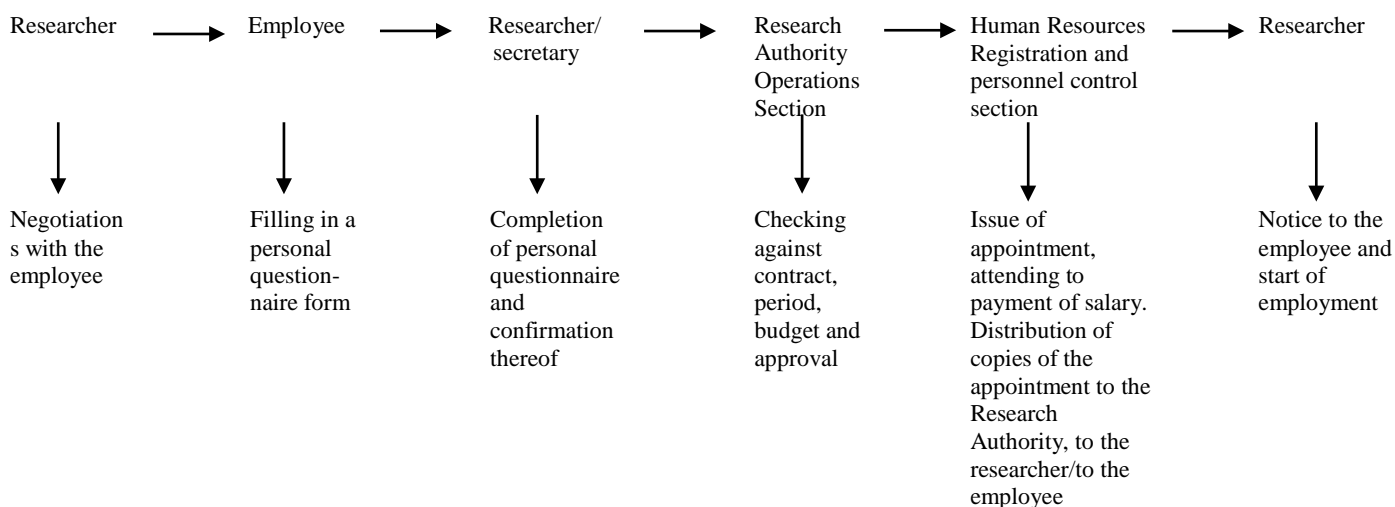
**Manner of payment** : Monthly salary – through the Human Resources Division.

**Extent of gross salary** : According to salary tables for employees employed on the account of a research, or a wage on an hourly basis, and subject to the budget possibilities of the research. It is necessary to adhere strictly to the criteria recorded in the table.

**Additional costs** : In addition to the gross salary mentioned in the table, the research will be debited with the employer's costs in respect of taxes (National Insurance, wage tax, employers' tax) and the cost of social rights, according to one of the three possibilities listed below:

<u>Employee's rights</u>	<u>% increment to gross salary</u>
1. Rights according to law + contributions to pension fund	30.08%
2. Rights according to law + contributions to continuing education fund and to pension fund	38.33%

**The following is a description of the process for issuing an appointment for a research employee:**



We recommend keeping copies of appointment and forms in the event that there should be a necessity for clarifications in the future.

A research manager who employs an employee on account of a research budget is requested to send an application to the Research Authority for a new appointment, extension of appointment or termination of appointment, about one month in advance.

Instructions for payment to employees on an hourly basis must be sent to the salary payments unit by not later than the 15<sup>th</sup> of the month.

A salary is generally closed off between the 20<sup>th</sup> and 25<sup>th</sup> of each month. A form which arrives late will most probably be dealt with late and the employee will not receive his salary.

## **GUIDELINES FOR FILLING UP EFFORT SHEETS**

**Filling up research effort sheets is an essential requirement for every research that is financed by the European Community or the American Government. The manner of completing the effort sheet is described below. Updated effort sheets can be found on the website of the Research Authority (under "internal forms" section).**

### **1. Who is obliged to complete the report?**

- 1.1 Every researcher, including the principal investigator, a research worker, scholarship recipient who receives remuneration / a scholarship on account of the European/American research budget. The report should be filled every month on a regular monthly basis.
- 1.2 A research worker who clocks in daily on an attendance clock – is not obliged to complete an effort sheet. Instead, such worker must provide the relevant attendance reports for the research period, in which additional details should be given (recorded manually) of the number of hours that were dedicated specifically to the European/American research. In addition to the attendance reports, the employee shall sign a form of declaration ([last page of this guide](#)), on a one-time basis, and shall deliver the signed declaration together with the monthly attendance reports.

### **2. Structure of the sheet**

An effort sheet is a monthly form comprised of 3 parts:

Headings: name of worker, faculty, degree

Effort time sheet, which is divided into lines (days of the months) and columns which specify the type of activities that are financed by the University:

- a. Research activity on European/American projects
- b. Research activity on other projects
- c. Other activities at the University (teaching, instruction for students, committees)
- d. Absences on full pay (Holidays leave, sick leave, reserve military duty, vacation leave).

The first 3 activities are considered as productive hours.

Bottom of the form: declaration, signatures, date (for completing the report).

**All sections of the form must be filled properly and fully.**

3. **Date for completing the report** – the report must be completed each month, starting at the beginning of the research. The last day of every month must be recorded as the date of which the report was completed.
4. **Delivery of the report** – All the effort sheets shall be delivered together, before the end of the financial reporting period, to the referent in the financial reporting department at the Research Authority.
5. **Signatures** –  
A research worker/scholarship recipient – the form is to be signed by the worker and the signature must be attested by signature of the principal investigator.  
The principal investigator – the form must be signed by the principal investigator and shall be attested by signature of the Research Authority.
6. **Titles** – The title row of the report should be filled completely, including the name of the project, the ID number of the project and specification, if relevant, of the "other activities" (for example – teaching, administrative etc').
7. **Number of hours recorded per day**  
  
Maximum number of productive hours recorded per day – according to actual hours.  
  
Number of hours recorded at time of absence on full pay (Holidays leave / sick leave / vacation leave / reserve military duty) – 8 hours per day. (An indication must be given in the remarks column of the reason for absence).
8. **Number of hours recorded during days of trips abroad** – Trips abroad are not considered as vacation. If the trip abroad was fully financed by the European/American Research, all the working hours that were recorded during the days of the trip must be recorded under the European/American Research column – in other words 100% devotion of time to the specific research. In addition, the words “trip abroad” must be indicated under the remarks column. If the trip abroad was related to several projects, then there should be a fair apportionment of the working hours during the trip between the relevant projects.
9. **Filling up automatically the same number of hours for each day or for each month** – **It is not allowed** to fill the same number of hours for each day (8) and for each month. The report must reflect the true actual working hours that were made.
10. **Work which is not financed by the University (on a voluntary basis / at the expense of another institution )** – no time should be recorded in this sheet.

Confirmation of Personnel Efforts reported

Name of employee (Heb) \_\_\_\_\_ (Eng) \_\_\_\_\_

Title \_\_\_\_\_ Faculty \_\_\_\_\_

EU Project \_\_\_\_\_

USA Project \_\_\_\_\_

Project Manager/Main Investigator \_\_\_\_\_

Period reported \_\_\_\_\_

I hereby confirm that this Effort Sheets represent the effort devoted to the activities I am involved with, in the above project for the period reported.

I am aware that this report can be used as a basis for financial claims by the institution from the EU commission/American RTD funding Sources.

I hereby declare the following: Should this project be subject to a financial audit, I agree to disclose the monthly salary slip for this effort sheet.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

## 2. SCHOLARSHIPS ON ACCOUNT OF RESEARCH BUDGETS

There are different types of scholarships: subsistence scholarships – for research students who devote most of their time to research, for post doctorate students.

A scholarship in the framework of research budgets will be granted to students who perform independent research works and who devote most of their time to research. Accordingly, no scholarship will be awarded to a student in the scope of a research which is not within the field of his studies or his specialization and no scholarship will be awarded to students who are not research students (bachelor's degree).

In the payment of a scholarship there is no employer-employee relationship and there are no employer costs and other social rights.

It is necessary to ensure that the period of the scholarship conforms with the research period and also that there is a sufficient budget balance.

### 2.1 Subsistence scholarship

- Period of scholarship** : The duration of the grant of the scholarship on account of a research budget will be a minimum of six months, and not more than the research period.
- Extent of the scholarship** : Ordinary scholarships will be awarded to an extent of 50%, 75%, 100% or in steps of 25% up to 200% of the basic value of the scholarship, as shall be specified from time to time. The scholarship include an exemption from tuition fees according to the University's regulation.
- Method of payment** : Monthly transfer to a bank by the research students section at the academic secretariat.
- Existing scholarships tariff** : There are 4 levels of subsistence scholarships: beginner masters' student, advanced masters' student, beginner doctorate student, advanced doctorate student.

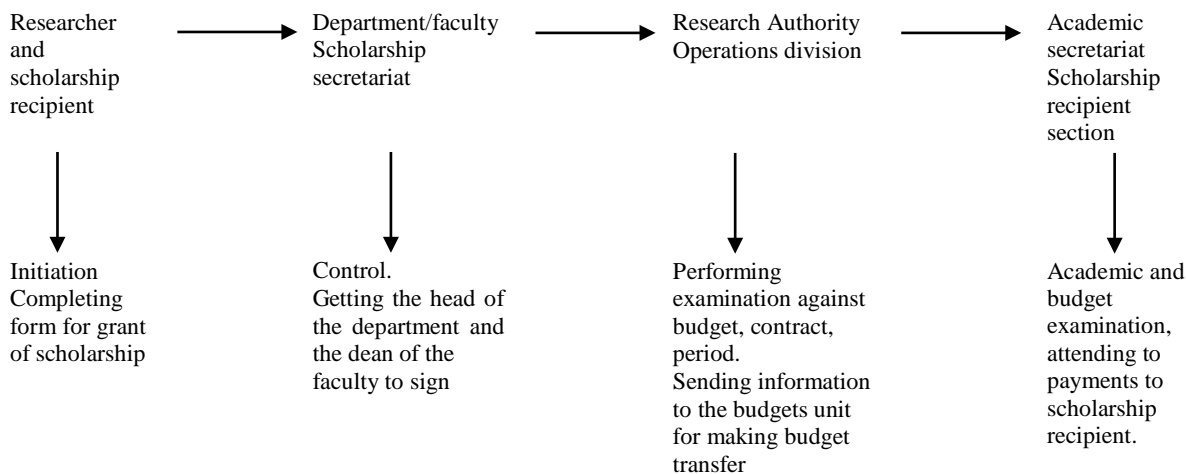
#### **Additional rights of research students:**

Applications for scholarship must be submitted by the researcher on a scholarship grant form, which is obtainable at the scholarship secretariats in the various departments.

The recipient of a scholarship must be careful to fill in his personal details, including details of his studies at the University and he must sign the application. The researcher must fill in the necessary details, including the scholarship level, the scope and extent of the scholarship or the amount thereof – in accordance with the scholarship tariffs.

The form will be examined by the scholarship secretary at the faculty and shall be approved by the head of the department and the dean of the faculty and shall be sent to the Research Authority and thereafter to the students section at the academic secretariat.

**Brief description of the process:**



**2.2 Other scholarships: Post doctorate**

This type of scholarship for post-graduate students is dealt with by the Research Authority and with the approval of the academic secretariat.



### **3. PURCHASE OF EQUIPMENT AND MATERIALS IN A RESEARCH, PRINTING, HOLDING OF CONFERENCES AND VARIOUS SERVICES**

#### **3.1 Purchase in excess of NIS 3,500**

Purchase of equipment must fully conform with the list of equipment recorded in the agreement with the financing fund.

A researcher who has received a grant for equipment or where the fund has approved for him the acquisition of equipment in a particular amount, he must purchase the equipment within 9 months from the date of commencement of the research. The fund is likely not to pay for equipment that is purchased towards the end of the research period.

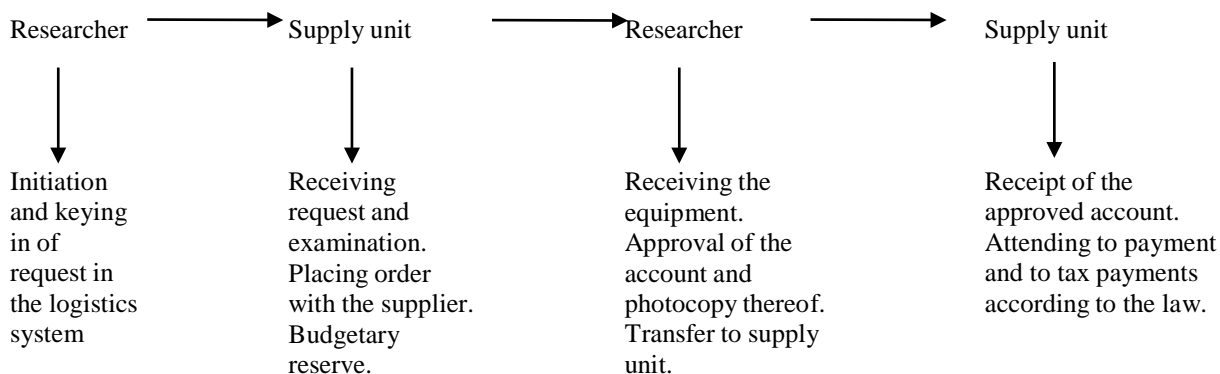
According to the University procedures (101-07) every contractual arrangement with a supplier, in Israel or abroad, including a contractual arrangement for purposes of publishing a book, shall be made through the automated logistics system and under the responsibility of the supply unit.

In cases in which the contractual arrangement also requires a legal agreement with the supplier for ensuring performance and for safeguarding the University's rights, the request will be sent by the supply unit to the office of the legal advisor for purposes of preparing a legal agreement.

The handling of the situation by the supply unit also includes attending to payments of tax that are required according to law, follow-up and monitoring of the supplier, inquiries and clarifications and everything connected with the processes for the import of the purchased equipment from abroad and the clearing thereof from Customs, as well as payment to the supplier in Israel or abroad.

There is no need to obtain budgetary approval of the Research Authority, except in special instances. The budgetary control and the earmarking reserve is attended to by the logistics system.

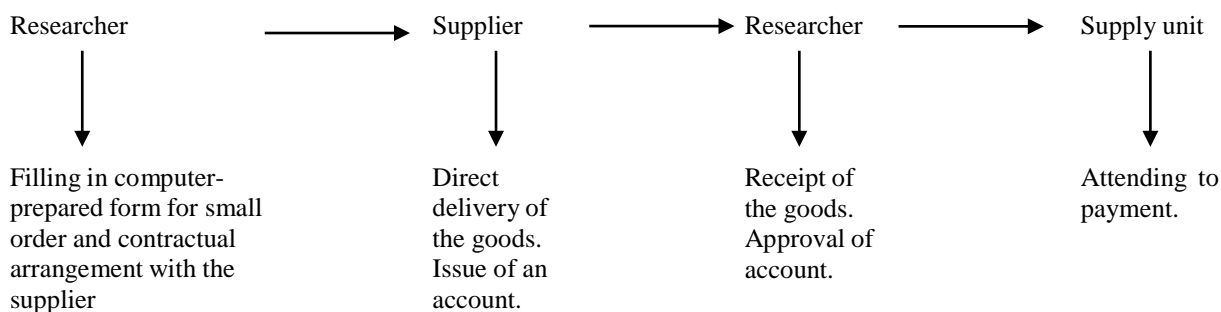
**Brief description of the process:**



**3.2 Procurements of up to NIS 3,500**

1. With effect from February 1, 2013, the temporary provision regarding the purchase of small orders – that is to say, orders to a monetary value of up to NIS 3,500 – was updated.
2. In the course of issuing an order in the logistics system on the computer, the following operations must be performed:
  - Budget control of the requested value of the order.
  - Earmarking reserve of the value of the order in the budget item.
3. The order that will be issued can serve as a contractual arrangement with any supplier and on any subject for purposes of acquiring goods or services, in the scope of the powers of an authorized signatory for a small order of up to NIS 3,500 on the basis of University directive 07-103.
4. Procurements on account of research budgets will be according to the conditions and restrictions of the research funds, and shall come from the budget item designated for the procurement/service that is ordered.
5. The supplier's invoice (original), which is approved by signature of the researcher, with a copy of the order as issued by the computer, will be sent to the suppliers' section in the finance division for purposes of payment to the supplier.
6. Attention is drawn to exceptions contained in the temporary provision: it is not allowed to split what constitutes a substantially single order into several orders, no building construction, furniture and inventory equipment works are to be ordered.

**Description of the process:**



**3.3 Inventory equipment**

- a) All inventory equipment must be registered and recorded.
- b) Building equipment out of parts necessitates registration in inventory.
- c) Unusable equipment must be returned to the storeroom and the registration must be credited.
- d) The taking of inventory equipment abroad by the researcher makes it obligatory to report to inventory and to the person in charge of insurance in the finance department.

For further details:

Rafi Segal	-	Manager of supply unit	8631, 8187
Herzl Hadar	-	Manager of local procurements	8630
Rachel Shefler	-	Manager of imports division	9746, 8262
Rachel Druker	-	Inventory Manager	9751
Yossi Eyal	-	Manager of general warehouse	8228

#### 4. TRAVEL ABROAD

A researcher wishing to travel abroad and for whom a trip has been approved on account of the research budget, is required to complete an application form for travel abroad for the academic staff, including all the necessary details, and it is obligatory to attach a detailed itinerary to the form containing destinations of the trip and the precise dates of stay in respect of the research, in respect of additional researches, or in respect of other activity. In addition, the letter of invitation and/or confirmation of participation in a conference must be attached, depending on the purpose of the trip.

A meticulous check must be made that the date of the trip, name of passenger and the destinations conform with the research period.

The researcher is required to complete the application at least one month before the journey. It is necessary to procure the signatures on the form of the party who is paying and the party to whom the budget relates (if they are not the same person) and of the head of the department and the dean of the faculty. The form must be sent to the Research Authority, to the operations division, and after it has been approved it is sent onwards for further attention to the trips and academic rights division in the Human Resources Department.

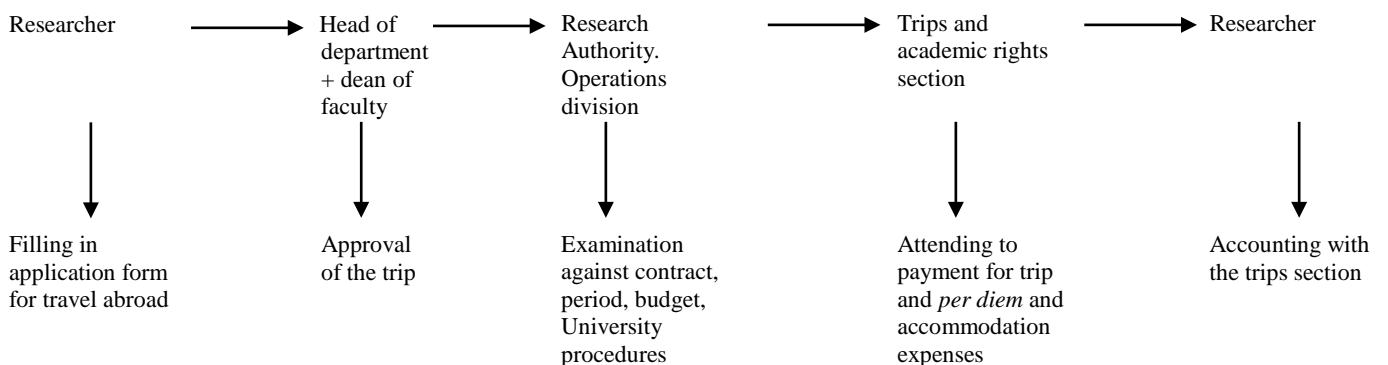
If the passenger belongs to the administrative/technical staff – the application must be sent to the manager of the Human Resources Department for approval.

For purposes of reserving a flight ticket and the ancillary services, it is possible to make contact with any travel agency with which the University has an agreement (about 120 agencies). In cases in which the passenger has made the reservation with a travel agency which does not have an agreement with the University, the passenger is obliged to submit an original receipt and flight ticket to the trips and academic rights division..

At the end of the trip an accounting must be done with the trips and academic rights section. Researchers who travel abroad at the expense of the bi-national fund and/or the Ministry of Science are obliged to complete a *per diem* and accommodation report upon their return.

Additional details: trips and academic rights section – manageress of the section – Korin Hamush 9684, 6217.

#### Description of the process:



## **5. Increment to salary in respect of management of a research**

The salary of the senior academic staff at the University is fixed according to the employment agreements.

Members of the staff who manage research work are entitled to receive a salary increment in respect of management of the research.

There are 2 types of research increments: increment A and increment B.

**Increment A:** is a salary increment given in respect of research works that contain payment of an increment in their budgets to the principal investigator out of the grant moneys themselves.

**Increment B :** is a salary increment given in respect of research works in which it is not possible to pay a salary increment to the principal investigator in them and it is paid out of the University budget.

The principal rules connected with the research increment are:

1. For purposes of determining the entitlement in a particular month, what is taken into account are the total amounts of all the research works that are at the disposal of the researcher in that month.
2. If a research grant has several principal investigators, it will be divided according to the number of principal investigators in the research and each investigator will make a separate calculation in relation to the proportionate amount available to him.
3. The following is the manner of calculation of the entitlement to research increments:

### **3.1 Research increment A**

- 3.1.1 If the total amount available to the investigator on an annual calculation is lower than \$6,000 – no increment will be given.
- 3.1.2 If the amount is between \$6,001 and \$48,000 – an increment not exceeding 30% of the salary.
- 3.1.3 If the amount is between \$48,000 and \$75,000 – an increment not exceeding 40% of the salary.
- 3.1.4 If the amount exceeds \$75,000 – an increment not exceeding 50% of the salary.

### **3.2 Research increment B**

- 3.2.1 If the total amount available to the investigator on an annual calculation is lower than \$6,000 – no increment will be given.

- 3.2.2 If the amount is between \$6,001 and \$12,000 – an increment not exceeding 6% of the salary.
- 3.2.3 If the amount is between \$12,001 and \$20,000 – an increment not exceeding 12% of the salary.
- 3.2.4 If the amount exceeds \$20,001 and \$45,000 – an increment not exceeding 20% of the salary.
- 3.2.5 If the amount exceeds \$45,001 – an increment not exceeding 25% of the salary.
4. A staff member who has two or more grants of type A and/or type B to his credit at one and the same time and each of these is higher than \$10,000, will be entitled to an increment of 5% in excess of the entitlement.
5. A staff member who at one and the same time has grants of type A and type B to his credit will be entitled to a research increment on the basis of the following calculation:
- Firstly only the grants of type A will be taken into account and the appropriate increment will be fixed.
  - Thereafter the total grants of type A will be taken into account plus one-half of the amount of the grants of type B and the entitlement will be examined according to the rules of research increment A. If the investigator is entitled to an increased increment he will receive it where the difference will be a type B increment (which shall not exceed 25%).

In each case the overall total shall not exceed 55% of the salary.

## 6. General instruction regarding the management of research budgets

Operating research budgets is subject to the rules and restrictions of the financing Fund and to the appropriate University regulations.

The rules and restrictions of the Funds relates to the following issues:

The ability to change the budget and/or transferring from item to item, transferring balance from year to year, instructions regarding specific expenditure items such as the demand to fill up time effort sheets in researches funded by the EU/USA, maximum salary for researcher (NIH), travels abroad of the PI and students, the date of purchasing equipment etc.

The Research Authority continually update the rules and restrictions of each Fund in the "New research budget report" in which the researcher is informed of the rules and restrictions in the implementation of the budget.

The researchers are requested to operate the budget in a strict manner, according to the rules of the Fund and the regulations of the University, and to make purchases through the designated budget items only.

The expenditures for the project must be strictly necessary to its operation, and will be allocated to the project according to the relative use in the research.

Transfer of expenditures between budgets is allowed only in the following cases and conditions:

- 6.1 Error in the allocation of the expenditure – the correction will be made without delay and will be accompanied by supporting documents of the allocation and a signed confirmation of the PI.
- 6.2 Allocation of inputs between researches – the allocation will be made according to the relevant use (employees, equipment, consumables). The re-allocation will be current, under reasonable and explained standards, accompanied by supporting documents for the allocation, approved by the authorised bodies and the PI.
- 6.3 The debit of a research for inputs funded by the faculty/University (research repayment) – the debit of the research will be made through a "repayment research expenditure" form, which includes the details of the expenditure related to the research, supporting detailed references and the approval of the faculty officials, the Dean's and the PI's (the details of the procedure and the forms can be found in the Research Authority Website).  
The debit of repayments will be current and will include expenditures made in the three months preceding the debit.

Meticulousness following the Funds rules, and implementation of expenditures according to approved items will allow the University to receive the full payment for those expenditures and without delay.

Best Regards

Lea Pais  
Director Research Authority