



Kutztown University Policy ACA-066

Sponsored Project Payroll Certification

A. Purpose:

The purpose of this policy is to properly substantiate personnel compensation to federally funded projects following the 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (aka Uniform Guidance) through payroll certification.

B. Scope:

This policy applies to all Kutztown University employees who perform research, educational services, or other activities covered by a federally funded grant, contract, or other agreement.

C. Definition(s):

CFR – Code of Federal Regulations

Committed Cost Sharing – The portion of project costs paid from sources other than the external sponsoring agency. Committed cost share can be mandatory or voluntary committed.

- Mandatory cost sharing is required as a condition of the award by statute, the sponsor's program requirements, or the sponsor's solicitation.
- Voluntary committed cost sharing is cost sharing not required by the sponsor as a condition of the proposal submission but was quantified in the proposal, narrative, budget, or budget justification.

D. Policy and Procedure(s):

Direct charges and committed cost sharing or match for personnel services on federally funded projects for research, educational services, or other activities must produce a distribution of charges that are reasonable in relation to work performed, and be documented in a method acceptable under the Uniform Guidance.

Direct charges for personnel services are based on reasonable budget estimates before activities and services are performed. After the work is performed, the salary charges and committed cost sharing or match salaries are reviewed based on budget estimates. Short term fluctuations need

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not be considered as long as the distribution of salaries is reasonable over the longer term. If adjustments are needed they must be made such that the final amount charged to the federally funded project is accurate, allowable, and properly allocated. At the end of the grant year, as stated in the award notification, the Principal Investigator certifies payroll expenditures.

Procedure development rests with the Kutztown University Office of Grants and Sponsored Projects. The Office of Grants and Sponsored Projects is available to answer questions regarding this policy and procedure(s).

E. References/Guidelines:

2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

F. Effective Date:

April 2, 2009
January 23, 2017

G. Approved by:

Endorsed by University Senate – October 6, 2016
Approved by University President – October 27, 2016

H. Last Review:

August 2009
August, 2010
August, 2011
August, 2012
August, 2013
August, 2014
August, 2015
August, 2016
October, 2016
August, 2017
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