

Quick Reference Guide
After-the-Fact Review of Compensation Charged to Sponsored Projects

As of January 1, 2020, Southern Connecticut State University has instituted an after-the-fact Payroll Certification process for the Principal Investigator/Project Director of a sponsored project to certify payroll expenses charged to grants was spent on tasks in furtherance of the grant statement of work.

All compensation costs charged to a sponsored project must be reasonable for the work performed, necessary for the performance of the project, allowable per the sponsor and institutional policy and allocable to the project.

For federally funded projects, compensation charges must be based on a rate not in excess of an individual's Institutional Base Salary, adequately documented in accordance with 2 CFR 200 Subpart E Section 430 Compensation- Personal Services, and be in accordance with applicable governing authoritative guidance, including sponsor requirements and institutional policy.

In accordance with 2 CFR 200.430(h)(8)(x) "it is recognized that teaching, research, service and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, [Institutions of Higher Education] a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."

After-the-fact review of Payroll Expense Reports is performed by the Principal Investigator/Project Director (PI/PD) who can reasonably review and certify that compensation of individuals charged to the project, or committed as cost sharing reasonably reflects the work performed in furtherance of the project.

Procedure:

In coordination with the Finance and Administration, the Office of Sponsor Programs and Research (SPAR) runs a monthly Banner Payroll Expense Report. The report is organized by sponsored project, and displays the salary and wages for each employee charged to the project by expense code, (faculty, staff, student) that was charged to the project for the pay period dates occurring in the selected monthly period.

The report is then uploaded to the electronic document routing system (Kuali) and sent to the PI/PD for review with 30 days of receipt of the report. If the report is accurate the PI/PD can electronically approve the form. If there are errors, such as persons missing from the report, or persons being paid that were not authorized by the PD/PI, notes can be added for the SPAR staff to take corrective action and the form is then denied.

By approving the document, the PD/PI certifies that services have been performed in a satisfactory manner and in accordance with SCSU regulations during the payroll periods noted in the report. The PD/PD further certifies that all of the time reflected was spent on tasks in furtherance of the Grant Statement of work.

Access to the electronic system is limited to:

Authenticated users: faculty or staff that can read documents in the forms app.

Administrators: limited to the Director of SPAR, the Associate Director for Post Award Services, and two SPAR support staff who can create, edit and update documents in the form application.

The electronic time stamps attached when actions are taken, such as file uploads, routing and when approvals are processed cannot be altered by any SPAR staff.

January 1, 2020