**Slippery Rock University**

**Federally Sponsored Project Payroll Certification Standard**

1. **Purpose:**

The purpose of this standard 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* (Uniform Guidance) through payroll certification.

1. **Scope:**

This standard applies to all Slippery Rock University faculty and professional staff members who perform research, educational services, or other activities covered by a federally funded grant, contract, or other agreement subject to the Uniform Guidance requirements. Payroll certification does not need to be completed for clerical staff who utilize weekly time sheets, undergraduate or graduate student workers or graduate assistants.

1. **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.
1. **Standard 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 subject to the Uniform Guidance requirements must produce a distribution of charges that are reasonably accurate 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 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 each/the grant budget year, as stated in the award notification, the Principal Investigator certifies payroll expenditures.

Procedure development rests with Slippery Rock University Grants Accounting. The Grant Accountant or the Office of Grants, Research, and Sponsored Programs are available to answer questions regarding this standard and procedure(s).

1. **References/Guidelines:**

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

2 CFR 200 Section 200.430 Compensation – Personal Services

Presented to AAEC – January 9, 2019