

Procedure for Review of Compensation Charges to Sponsored Projects

Responsible Officer: Vice President for Research

Sponsoring Department: Office of Grants and Contracts Services and Grants and Contracts Accounting

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Errors or changes to: aim@uta.edu

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PROCEDURE OBJECTIVE

Institutional compliance to CFR 200.430 Compensation requires that an after- the- fact review be conducted to support that compensation charged to a sponsored project and/or committed as cost sharing does not exceed the proportionate share of institutional base salary (IBS) for the work performed on the project. 2 CFR 430 (a) permits salary to be paid anytime during the project period provided the payment level is commensurate with or less than the work performed on the project.

SCOPE

This policy applies to all sponsored projects governed under CFR 200.430.

Procedure Exclusions:

- Compensation charged to institutional sources is not covered under this policy, except for compensation used in support of committed cost sharing requirements
- The accounting of voluntary uncommitted cost sharing for a specific project (faculty project time that is not compensated or committed as cost sharing towards the project).

PROCEDURES

The Principal Investigator (PI) or Designee

- Review the project salary and cost share charged on the Monthly Project Payroll Report relative to the work each individual is performing, the Payroll Analysis Report (showing total activity for each individual) and their institutional base salary (IBS) received.
- If the salary (and cost share) allocation does not reasonably reflect or exceeds the activities for the work performed on the project by an individual(s) relative to their IBS, coordinate with your department administrative assistant to process a reallocation of payroll to the interim charges and future estimates as needed.
- Review the project salary and cost share charged on the Cumulative Project Payroll Report relative to the work each individual is performing and their institutional base salary (IBS) received.
- If the salary charges reasonably reflects the work activities performed on the project on the Cumulative Project Payroll Report for all non-hourly individuals, confirm that the salary received did not exceed their proportionate share (to their IBS) of the work performed on the project.

Department Administrative Staff

- Monitor salary charges, and cost sharing on all applicable awards
- Communicate to Office of Grant and Contract Services any changes that require sponsor notification and/or approval
 - o Review salary charges with principal investigator /faculty member and post any salary distribution updates and/or corrections in a timely manner
 - o Monitor that payroll confirmations are completed at the award anniversary

Office of Contracts and Grants Services (OCGS)

- Maintain the University policy and procedure

- Provide training, guidance on requirements, and oversee University-wide compliance with the University policy and procedure

DEFINITIONS

Refer to the UTA Policy for the After- the- fact Review of Compensation Charges to Sponsored Projects for relevant definitions.

RELATED STATUTES, POLICIES, REQUIREMENTS OR STANDARDS

2 CFR 200.430(h)(viii)(C)

UTA Policy for the After- the- fact Review of Compensation Charges to Sponsored Projects

Payroll review and confirmation is accessed through the report portal in Mentis.

CONTACTS

All questions regarding the content of this procedure should be directed to the Office of Grants and Contracts Services, (817) 272-2105, or ogcs@uta.edu.