

# STANDARD ADMINISTRATIVE PROCEDURE

## 15.01.01.M1.01 Sponsored Agreements Payroll Certification

*Approved September 24, 2001*

*Revised October 21, 2009*

*Next Scheduled Review: October 21, 2012*

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### Standard Administrative Procedure Statement

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In accepting sponsored agreements from various sponsors, the University agrees to administer and certify payroll costs in accordance with cost principles as determined for educational institutions by the federal government. Part 220 of Title 2 of the Code of Federal Regulations (CFR) provides guidance to universities as to the consistent treatment and certification of payroll costs. These guidelines must be followed if the University is to retain its right to accept these agreements.

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### Official Procedures

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#### 1. GENERAL

In accepting a sponsored agreement, Texas A&M University is obligated to fulfill the purpose and meet the requirements of the agreement. Cost accounting principles, prescribed by the Office of Management and Budget Title 2 CFR Part 220, *Cost Principles for Educational Institutions*, are required to be followed in administering federally-sponsored agreements and certain other agreements subject to Title 2 CFR Part 220, *Cost Principles for Educational Institutions*. One of these principles is that work performed on sponsored agreements must be verified no less frequently than every six months. TAMU has chosen to perform this verification on a monthly basis.

#### 2. PROCEDURES

2.1 For all federal, federal pass-through, State of Texas agreements, or any other sponsored agreements where the sponsor has mandated verification of project effort or work performed, subsidiary ledger payroll reports will be distributed monthly by the 15<sup>th</sup> following the end of the month being certified. The principal investigator, project director, or other responsible official should confirm by signature that the distribution of work activity represents a reasonable estimate of the work performed by each employee assigned to the sponsored account. These signed reports must be returned to Texas A&M University Research Services (TAMU-RS) within one month of receipt. If reports are not returned within 30 days, TAMU-RS will follow up with the principal investigator and department

payroll administrator.

- 2.2 These reports will be produced automatically from FAMIS accounting records (FBPR071) each month for all sponsored agreement accounts that require certification reports.

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#### **Related Statutes, Policies, or Requirements**

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*Supplements [System Policy 15.01](#), [System Regulation 15.01.01](#) and [University Rule 15.01.01.M1](#)*

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#### **Contact Office**

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CONTACT: Texas A&M University Research Services for interpretation or clarification.

OFFICE OF RESPONSIBILITY: [\*Vice President for Research\*](#)