![Arizona State University]

Research and Sponsored Projects Manual (RSP)

RSP 502–03: After-the-Fact Review and Acknowledgement of Personnel Costs

Effective: 2/26/1979   **Revised**: 11/1/2024

Purpose

To outline the process for review and acknowledgement of personnel costs for university employees paid from, or with cost sharing committed to, federal assistance awards

Sources

Code of Federal Regulations 2 CFR 200.430(i)(1): Standards for Documentation of Personnel Expenses

Office for Research and Sponsored Projects Administration (ORSPA)

Policy

Overview

For Institutions of Higher Education (IHEs), 2 CFR 200.430(i)(1)(x) recognizes that a precise assessment of factors that contribute to costs is not always feasible, nor is it expected. ASU utilizes several internal controls to ensure payroll charged to sponsored accounts are reasonable and allowable. For federal assistance awards, this includes the After-the-Fact (ATF) review process.

General Requirements

Charges to awards for salaries and wages must be based on records that accurately reflect the work performed, as required by 2 CFR 200.430(i).

Budget estimates alone do not qualify as support for charges to sponsored projects, but may be used for interim accounting purposes, provided the system includes processes to review interim charges after-the-fact and make necessary adjustments.

After-the-Fact review process

The ATF Review report is ASU's system developed to meet the requirements for documentation of personnel expenses on federal assistance awards. This report, in combination with ASU's existing strong internal control system, provides an easy-to-understand, intuitive means for ensuring compliance with OMB requirements. An email notification to prompt periodic review and acknowledgement of interim charges by principal investigators (PIs) is issued following the final pay period of each academic period: fall semester, spring semester and summer term.

ATF review reports are based on compensation. In a single view, the PI is able to review and acknowledge that all personnel charges for a sponsored project are accurate, allowable, allocable, and reasonable for the work performed. Any corrections that are needed are made through the standard PeopleSoft payroll distribution process before the ATF report is acknowledged. Upon completion of the redistribution process, the PI acknowledges all personnel expenses are correct. The system creates and maintains a record of acknowledgement for audit purposes to demonstrate compliance with 2 CFR 200.430(i)(1)(viii)(C).

Procedure(s)

ATF report access and review instructions are located at researchadmin.asu.edu > ATF Review Report.

Additional Information

For definitions of underlined terms, see the ORSPA Acronyms and glossary webpage.

Cross-References

1. RSP 502–01, "Personnel Employed on Sponsored Projects"

2. RSP 506–03, "Cost Sharing Documentation for Sponsored Projects."