

# Payroll Certification Instructions

## Introduction

Georgia College & State University has a stewardship responsibility for compliance with the standards outlined in 2 CFR 200.430 Compensation - personnel services. This process provides guidance which will allow Georgia College (GC) personnel charging salaries and wages to sponsored projects to be based upon records that accurately reflect work performed and certifying payroll. Failure to comply with institutional policies and procedures may result in audit findings, suspension of sponsored activities, closer monitoring by the sponsor, delays in final payments, and/or other enforcement actions imposed by the sponsor. This policy applies to all Federal and non-Federal sponsored activities, including all externally funded activities.

## Role & Responsibilities

It is the role of the PD/PI to:

- Submit timely Personnel Action Form (PAF) to hire, adjust, or terminate grant staff.
- Review the project payroll information provided in the payroll certification email. Salary and benefits for each individual paid from the grant is included.
- Confirm the payroll charged to the project is
  - a. (a) reasonable for the work performed and
  - b. (b) allocable to the project for each team member.
- If correct, submit the online certification.
- If incorrect, submit a request for correction through the online system.
- Review and approve processed corrections

Once a quarter (months ending February, May, August, November), Grant Managers will receive a system email listing all staff paid from the grant. Grouped by staff name will be all salary and benefit information summarized for the previous quarter. See example #1

Example 1: Payroll Information contain in the initial system email

Employee	Description	Amount
Principal Investigator	FICA-Employer Medicare	101.50
Principal Investigator	FICA-Employer	434.00
Principal Investigator	Supp Pay-Ret Eligible-Faculty	7,000.00
Principal Investigator	Retirement Plans - ORP	646.80
<b>Principal Investigator</b>	<b>Employee Total</b>	<b>8,182.30</b>
Graduate Student	Salaries-Graduate Assistants	0.00
<b>Graduate Student</b>	<b>Employee Total</b>	<b>0.00</b>
UGRA	FICA-Employer Medicare	6.69
UGRA	Salaries-Casual Labor	461.44
<b>UGRA</b>	<b>Employee Total</b>	<b>468.13</b>
	<b>Project Total</b>	<b>8,650.43</b>

It is the PD/PI's responsibility to review each entry for reasonableness and accuracy. In order to certify the information, you should be able to answer 'yes' to the following questions:

1. Are the names listed those of all employees that work on this grant? Make sure that no one is missing and/or no one is being charged that isn't working on the grant.
2. Are the salary levels appropriate for the effort and level of wages assigned to each staff member? Make sure that no one is too high or low for either current salary or approved time in OneUSG.
3. Are the fringe benefits charged appropriate for the type of position they are in? full-time employees versus part-time employees

By clicking on the link included in the email and certifying (example 2) that there are no errors, the PD/PI is attesting that their review is legitimate and accurate. This certification will be part of the official institutional record that is available for review and/or audit internally, externally, or by the funder.

Example 2: Certification Page

and/or research financial compliance review has been conducted. The payroll charged to this award and any accompanying cost share showing personnel dollars is reasonable with respect to the work performed, allocable to the project, and consistent with the terms and conditions of this award, inclusive of Uniform Guidance (2 CFR Part 200) when applicable.

Expenditures \*

[Redacted]	Retirement Plans - ORP	646.80
	FICA-Employer	434.00
	Supp Pay-Ret Eligible-Faculty	7,000.00
	FICA-Employer Medicare	101.50
	Salaries-Graduate Assistants	0.00
	A-Employer Medicare	6.69
	Salaries-Casual Labor	461.44

Click the correct button below to certify / dispute the payroll information \*

- I certify that the payroll information is reasonable for the work performed and allocable to the project for each team member.
- The above information is incorrect.

**Submit Form**

If there is any question of validity of any entry, please chose the second option and submit a message to OGSP (example 3). Include name of employee(s) and nature of the correction needed.

Example #3:

Click the correct button below to certify / dispute the payroll information \*

- I certify that the payroll information is reasonable for the work performed and allocable to the project for each team member.
- The above information is incorrect.

Additional Comments

Submit Form