

Instructions for Completing the Project Payroll Certification Document (PPCD)

Updated 10/5/12

1. The Principal Investigator (PI) and/or Co-Principal Investigator (Co PI) must certify annually and/or at the time of final project closeout that the salary & wages charged to their sponsored projects, including committed cost share is accurate and reasonable in relation to the work performed.

2. The PI will receive a PPCD for his/her sponsored projects with an anniversary date within the current reporting period and a final at the time of closeout.

3. The PPCD has three sections within the document.

a. The top section of the form includes the basic information for the sponsored project and the reporting period.

NOTE the "Reporting Time Period" reflects the Biweekly Pay Periods on the PPCD. Particular attention should be taken to ensure the salaries & wages charged to the project are within the start & end dates of the project.

b. The middle section of the form lists information in regards to the individuals who have been compensated from the sponsored project and committed cost sharing. Each compensated individual's name, job title, compensation on the referenced sponsored project, and the percent of the individuals total compensation received from all sources.

c. The bottom section of the form is the certification or signature portion of the document.

4. The PI will review the salary & wages charged to the sponsored project and committed cost sharing (if applicable) to assure compliance with external and internal regulations. The PI should consider the following items during their review of the PPCD.

*All individuals must have worked on the sponsored project

*Salary & wages must be accurate and reasonable in the relation to the work performed.

*If individuals (including faculty with summer salaries) that had 90% to 100% of their salary & wages charged to the sponsored project were involved in only minimal non-sponsored project activities, like instruction, department committees, and proposal preparation. Please note proposal preparation costs are an unallowable expense on a sponsored project.

5. After completing the review described above, the PI should sign and date the PPCD. If needed; the PI can obtain additional signers to assist in verifying the accuracy of the charges. Individuals permitted to be additional signers are: Co-Principal Investigators, direct supervisor of the employee, and accounting/budget analyst specific to the sponsored project. **Additional signers do not replace the PI signature.**

*NOTE: On the 2nd working day of every month the (PI) receives (via e-mail) a Salary & Wage by Anniversary Year report for each grant. This report is presented in a similar format as the PPCD and includes the individual employees name, the index #(s) and the cumulative amount of salary and wages from the most recent anniversary month through the month that just ended. It is expected that these reports are reviewed and adjustments are made timely by processing a Payroll Reallocation form. It is important that adjustments are made prior to the generation and distribution of the PPCD. In the rare occasion in which an adjustment is needed once the PPCD is generated and distributed to the PI. The process is as follows:

a. PI works with their Departmental Business Office to prepare and submit a Payroll Reallocation form which will be submitted to Michigan Tech's Payroll Department

b. PI will note on the PPCD that an adjustment is needed and attach a copy of the Reallocation form submitted.

c. PI will sign, date and return the PPCD to Sponsored Programs Accounting (SPA).

6. The PI signs and submits the annual and final PPCD to SPA by the date indicated on the PPCD. The final PPCD will be distributed to the PI at the time the project is financially closed.

7. If you have questions contact Sponsored Programs Accounting at 7-2244.