PIWRS Annual Payroll Certification Overview For C&G Analysts and FAOs
Performing Annual Payroll Certifications (APC) via the PIWRS has been approved as a Federal Demonstration Project and is mandatory for federal and federal flow through funds.

During annual payroll certification, the PIs certifies that salaries and wages are:
- Reasonable in relation to the work performed
- Directly benefited the sponsored project
- Adhere to the terms and conditions of the award

Verify salaries and wages by running UCRFS Totals and SuperDOPE and upload into PIWRS under “Supporting Docs” tab to provide clear and verifiable information to the PI.

- **NOTE:** Totals may differ from DOPE due to manual JRV salary adjustments as those type of entries does not show up in DOPE.
Mandatory certifications are required annually for federal and federal flow through funds.

PI certification indicates that he/she has a “reasonable belief” that the payroll information in the report is accurate.

Certifications are based on the sponsored award’s project period. For example, an Award with a project period of 7/1/2012 through 6/30/2015 would require three annual certifications:

- 7/1/2012 to 6/30/2013
- 7/1/2013 to 6/30/2014
- 7/1/2014 to 6/30/2015
General Timeline

Effective the 1\textsuperscript{st} day following the budget year’s end date, the following will occur:

- 1\textsuperscript{st} Notice: Department coordinator notified to begin validating salary data and gathering cost sharing information (e.g., budget year’s end date 4/15/12, noticed generated 4/16/12)

- 2\textsuperscript{nd} Notice: 8\textsuperscript{th} day of the month, APC generated and available for department coordinator’s review prior to distribution to PI (e.g., budget year ending 4/1/12 – 4/30/12, notice generated 5/8/12)

- 3\textsuperscript{rd} Notice: 15\textsuperscript{th} day of the month, APC distributed to PI requesting certification within the next 21 days (e.g., budget year ending 4/1/12 – 4/30/12, notice generated 5/15/12)

* Annual Payroll Certification (APC)
General Timeline

- 4th Notice: 30th day of the month following the budget end date, reminder sent to PI and department coordinator – APC due within the next 7 days. (e.g., budget year ending 4/1/12 – 4/30/12, notice generated 5/30/12)

  ✓ Uncertified payrolls may be subject to transfer to an unrestricted funding source within your department and/or organization

- 5th Notice: 37th day of the month following the budget end date, uncertified reports escalated to your Department Chair and subject to transfer to an unrestricted funding source (e.g., budget year ending 4/1/12 – 4/30/12 notice generated 6/6/12)
PI Web Reporting System (PIWRS)

- General Timeline
  - 6th and Final Notice: 45th day of the month following the budget end date, APC past due. Uncertified salary expenditures are considered unallowable charges and an unrestricted FAU must be provided within 7 days for transfer of uncertified salaries (e.g., budget year ending 4/1/12 – 4/30/12, notice generated 6/13/12)

✓ Note: Notice will be sent to the following recipients: CFAO, Chair, PI, Coordinator, Accounting Office

Home department is responsible for coordinating the certification of a grant that is run through another department or center

- confirm certification is done on time
- enter brief comment to identify which department/center is doing the payroll review
- give alternate department or center PIWRS access to upload documents
Direct Salary Adjustments

- Include salary data only (no benefits)
- Should be infrequent and are typically related to pending Salary Cost Transfers (SCTs)
- Comments are required for salary adjustments and assists PIs as they perform their certifications; add comments under the “Comments” tab
- Upload backup documents (e.g. ServiceLink SCT request, emails)
Direct Salary Adjustments

- Salary adjustment reversals – if an award is not ending and required a Direct Salary Adjustment for the current period, it will require a reversal in the next certification period.

- Be sure to mark the reversal check box and enter the month and year that the salary cost transfer will be processed.
**PI Web Reporting System (PIWRS)**

- **Cost Shared Salaries**
  - Only the cost shared salaries should be entered (no benefits)
  - FAU associated with the cost shared salaries is required and must be from a non-federal source. Upload backup documents (cost sharing report)
  - Comments are required for salary adjustments and assists PIs as they perform their certifications; add comments under the “Comments” tab
Cost Notes should be reviewed to ensure adherence to agency terms and conditions. Add comments to confirm the appropriateness of the charge and/or to provide information on pending corrections. This will assist the PI in his/her review of the report.

Cost Note 1: NSF Sr. Project Personnel 2 months salary restriction

- Data should be reviewed to ensure that no more than 2 months of senior project (PI/Co-PI) personnel cumulative salaries were charged across ALL NSF projects for the budget period in question.

Comment Examples:
- Expense charged is less than 2-month salary
- Expense charged exceeds 2-month salary, but was preapproved by Sponsor
Cost Notes

Cost Note 2: 90% + salaries to sponsored projects

- The situation should be reviewed to ensure that the individual activities were primarily sponsored project related.

Comment Example:
- Employee “X’s” duties are strictly related to grant project and not administrative duties
Cost Note 3: Clerical & Administrative Exception

✓ Charging clerical and administrative salaries to a federal fund is an exception. The salaries should have been proposed in the award budget and explicitly approved by the funding agency.

Comment Examples:
- Employee “X” is a student and not and administrative employee
- Employee “X” has an administrative title, but was approved on grant budget
Cost Notes

Cost Note 4: NIH Salary Cap

- Salaries should be reviewed to ensure compliance with NIH Salary Cap.

Comment Examples:
- Rate does not exceed NIH Salary Cap
- Rate exceeds NIH Salary Cap but is being adjusted
PI Web Reporting System (PIWRS)

Training Courses

The following informational materials are available in the UCR Learning Center – search for PIWRS.

- PIWRS: Principal Investigator Web Reporting System Online Tutorial
- PIWRS: Monthly Expenditure and Payroll Review Tutorial
- PIWRS: Annual Certification Online Tutorial
Thank you for your time and attention!