

# Payroll Certification Procedures

## Summary

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.

Charges to sponsored projects for salaries and wages must be based upon records that accurately reflect the work performed. These records must:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable and properly allocated;
- 2) Be incorporated into the GC official records;
- 3) Encompass both federally assisted and all other activities compensated by GC on an integrated basis, but may include the use of subsidiary records;
- 4) Comply with the established accounting policies and practices;
- 5) Support the distribution of the employee's salary and wages among specific activities or cost objectives if the employee works on more than one sponsored project;
- 6) Budget estimates alone do not qualify as support for charges to sponsored projects but may be used for interim account purposes provided that:
  - a) The system for establishing the estimates produces reasonable approximations of the activity actually performed;
  - b) Significant changes in the corresponding work activity are identified and entered into the records in a timely matter. Short-term fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over a longer term;
  - c) The system of internal controls includes processes to review after-the-fact interim changes based upon budget estimates. All necessary adjustments must be made such that the final amount charged is accurate, allowable and properly allocated.
  - d) Salaries and wages of employees used in meeting cost sharing or matching requirements on sponsored projects must be supported in the same manner as salaries and wages claimed for reimbursement on sponsored projects.

## Procedure

1. OGSP – Grant & Contract Administrator (GCA)
  - a. Run PS Query to generate payroll data for certification for quarters ending February, May, August, and November.
    - Cannot run query until Financial Accounting closes the final month in the quarter
  - b. Sort by Project #, ID, and Date.
  - c. Remove any non-sponsored projects from the list (i.e. residual accounts, and fed projects)
  - d. Remove “Well-being and Health savings account codes: 553180 and 561426
  - e. Confirm that all fields are complete
  - f. Confirm and/or update project end dates

- g. Transmit to IT: <https://helpdesk.gcsu.edu/HEAT>
  - Select Service Catalog
  - Grants Data Update GC
2. IT – Web Development Team
  - a. Merge query from OGSP with custom application to generate system emails
  - b. Alert OGSP that system messages have been sent
  - c. Work with OGSP to resend any projects that had payroll corrections and are ready to be certified.
3. PD/PI
  - a. Review and certify the payroll on the grant
  - b. If there are errors in the payroll, request corrections
4. OGSP - GCA
  - a. Monitor all system certifications for 100% compliance
  - b. Add pdf of each certification to the Project Compliance Subfolder
  - c. Alert GAA of any requested payroll corrections
5. Business Office – Grants Accounting Administrator (GAA)
  - a. Work with PD/PI, GCA, and Budget Analyst to complete payroll corrections
6. Budget Office – Budget Analyst
  - a. Any payroll discrepancies noted by GAA or GCA needing revision will be processed via payroll corrections or Budget Office Express Direct Retro (EDR).
  - b. Once processed on GL, alert GAA, OGSP, and PD/PI for review and approval
7. OGSP/IT
  - Repeat steps 1-3, until all active projects are certified.

### **Roles & Responsibilities**

It is the role of the PD/PI to:

- Submit timely Personnel Action Form (PAF) to hire, adjust, or termination grant staff.
- Review the project payroll information provided in the email. Salary and benefits for each individual paid from the grant is included.
- Confirm that payroll charged to the project is (a) reasonable for the work performed and (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

It is the role of OGSP to:

- Run Query for the quarter reporting period and submit to IT.
- Monitor all PD/PI response for 100% compliance.
- Work with GAA and PD/PI to correct any payroll errors identified in the process.
- Maintain reports of the certifications in the permanent project compliance file.

It is the role of IT to:

- Receive payroll Query from OGSP and merge with custom application to generate system emails to PD/Pis.
- Alert OGSP that the system emails have been generated so that OGSP can monitor for 100% certification compliance.

It is the role of the GAA to:

- Work with Budget Analyst at grant setup to ensure salary distributions are setup appropriately.

- Manage payroll corrections identified during the PI/PD certification process.
- QA review of the corrections when completed.

It is the role of Budget Analyst to:

- Manage identified payroll corrections
- Notify GAA, OGSP, PD/PI when corrections are complete and ready for review.