

RESEARCH FISCAL PROCEDURE: [12] Payroll Reconciliation

Administrative Procedure

Campus: All	Approved: May, 2005
Department: Research Admin	Next Review: September 2007

Purpose

To assure accuracy between submitted time and effort data and payroll data booked by accounting.

Policy

1. Each pay period submission will be compared with the output report from payroll to monitor for consistency for each cost center between hours submitted and recorded hours.
2. Where necessary, reclasses will be submitted to correct booking errors.

Population Covered

All research staff.

Responsible Persons

SRC Data Analyst and Grants & Contracts Analyst

Definitions

N/A

Equipment/Supplies

- ◆ Forms as identified below.
- ◆ Computer with network access.

Forms

- ◆ Chart of Accounts
- ◆ Reclass Request

Supplemental Information

Refer to:

1. OMB Circular A-110, A-122, and A-133, The White House, Office of Management and Budget. September 1999, June 1998, and June 1997, respectively.
2. NIH Branch Management Circulars, HHS, NIH. Current versions available via internet at <http://www.nih.gov/> , *et seq.*
3. Reference List of Study Areas, Departments, and Project ID Ranges Within the Research Center:

Steps

[→ Key Points]

PROCEDURE	WHO	WHEN
1. Each pay period, within seven days following submission of the Brost reports to payroll, prepare a Submission Query in the Time and Effort database which outputs all reported productive and non-productive hours for each staff member and for each cost center.	SRC Data Analyst	Within seven days following submission of payroll data for latest pay period.
2. Format output into Excel worksheet and email to Grants and Contracts Lead.	Same	Same
3. Grants and Contracts Lead receives forwarded copy of payroll output report for latest pay period from the payroll office.	Lead Grants & Contracts Analyst	Wednesday following Payroll Submission.
4. Data Table combining Time and Effort Submission Query worksheet and Payroll Data Report is compiled in Excel.	Same	Within seven days.
5. Columns and Names are matched for data recognition.	Same	Same
6. Pay rates are joined with hours to create dollar volume per employee per cost center.	Same	Same
7. Pivot Table is created to compare Submission and Payroll Report Data.	Same	Same
8. Analysis of Variance Conducted	Same	Same
9. Where information differs, prepare Reclass Request for the Senior Grants Accountant in Finance, to correct the error in payroll.	Same	Within ten days.
10. Reclass request approved by SRC Director and submitted to Finance Department.	SRC Division Director	Same
11. Determine cause of difference, based upon employee's actual time and effort, to evaluate why the error occurred.	SRC Data Analyst	Same
12. Develop Action Plan to prevent further recurrence.	Same	Same

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Manual

Administrative Standards Manual

Additional Computer Search Words/Terms

N/A

Addenda

None