

Payroll Procedure Federal Funding

Employees Soley Funded by a Single Federal Program

Payroll charges for employees that work solely on a single Federal award will be documented by semi-annual certifications to verify that the employee(s) worked solely on that program for the period covered by the certification.

- This certification must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.
- Certifications will be maintained with payroll records.

Employees Funded by a Portion of a Federal Program or Multiple Federal Programs

The procedure applies when an employee's personnel costs are paid for by a portion (99% or less) of one or more Federal awards.

- Employees will track their daily activities
- On a monthly basis, employees will submit signed personnel activity reports, which provide a log by funding source of the TOTAL personnel activities and time spent.
 - Employees will review the monthly log against time sheets to ensure hours agree.
- Biweekly payroll will be recorded based on the approved budget distributions to the various funding sources.
- The Fiscal Administrator will reconcile monthly logs quarterly to compare actual personnel costs to the budgeted distributions.
 - Any adjustments will be recorded quarterly, as allowed through the budgeted distributions.