

Research Payroll Certification Reports & FY22 Updates

October 6th, 2022

NU-RES Finance

A large, stylized red letter 'N' graphic that serves as a background element on the right side of the slide. It has a thick, solid red fill and a distinctive shape with rounded top corners and a vertical stem on the right side.

**Northeastern
University**

Agenda

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Overview

Salaries are the largest category of charges to federal grants. Since most faculty and the staff who work on sponsored projects are involved in multiple grants and other activities at the University, **monitoring their effort on a regular basis is critical.**

The **Research Payroll Certification Report** is the University's primary means for complying with the federal regulations relating to effort certification. Certified reports are vital documents used during audits and agency reviews.

The University's effort reporting process is project-based and relies on actual payroll charges on each project as the basis for the certification. NURES Finance generates the Research Payroll Certification reports on an annual basis and works closely with department key contacts to collect the certified reports.



Federal Regulations

As a recipient of federal funding, Northeastern University is required to comply with the CFR, Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Section 200.430: Compensation for Personal Services

- Contains the federal regulatory requirements for internal controls over documenting salary charges to Federal awards.
- Provides standards for documentation of personnel expenses.
- Implies that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
- And that these records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.



Institutional Policy

It is University policy that while salary charges to sponsored projects are made initially based upon the planned or estimated workload of faculty and others, the actual effort of each individual working on sponsored projects must be monitored, with charges modified as necessary based on variances between the estimated and actual effort.

Payroll vs. Effort Distribution: A payroll distribution reflects the activities to which salary is charged in the payroll system. An effort distribution should reflect an individual's activity regardless of where the salary is charged. NU effort reporting relies on actual payroll charges as the basis for the certification.

[Policy on Effort Reporting](#)



Grant Monitoring

Although the annual certification process provides the principal means for certifying that the payroll charges are reasonable and allocable, it is important to monitor the activity devoted to those projects on a regular basis.

- Principal Investigators/Department Administrators should review payroll distribution reports for accuracy in a timely manner. PIs should receive these reports for review on a monthly basis, or quarterly at a minimum.
- It is important that effort allocations and adjustments are routinely communicated and recorded in the University's financial records (i.e. 5-ledger research index/fund).
- Should an individual's salary on the project require changes, submit timely Payroll Distribution Change (PDC) forms in order to make the corrections.
- Track Key Personnel effort and cost-share requirements to ensure commitments are met.
- Ensure payroll charges are in line with activity/personnel listed within Progress Reports.
- Submit timely prior approval requests.

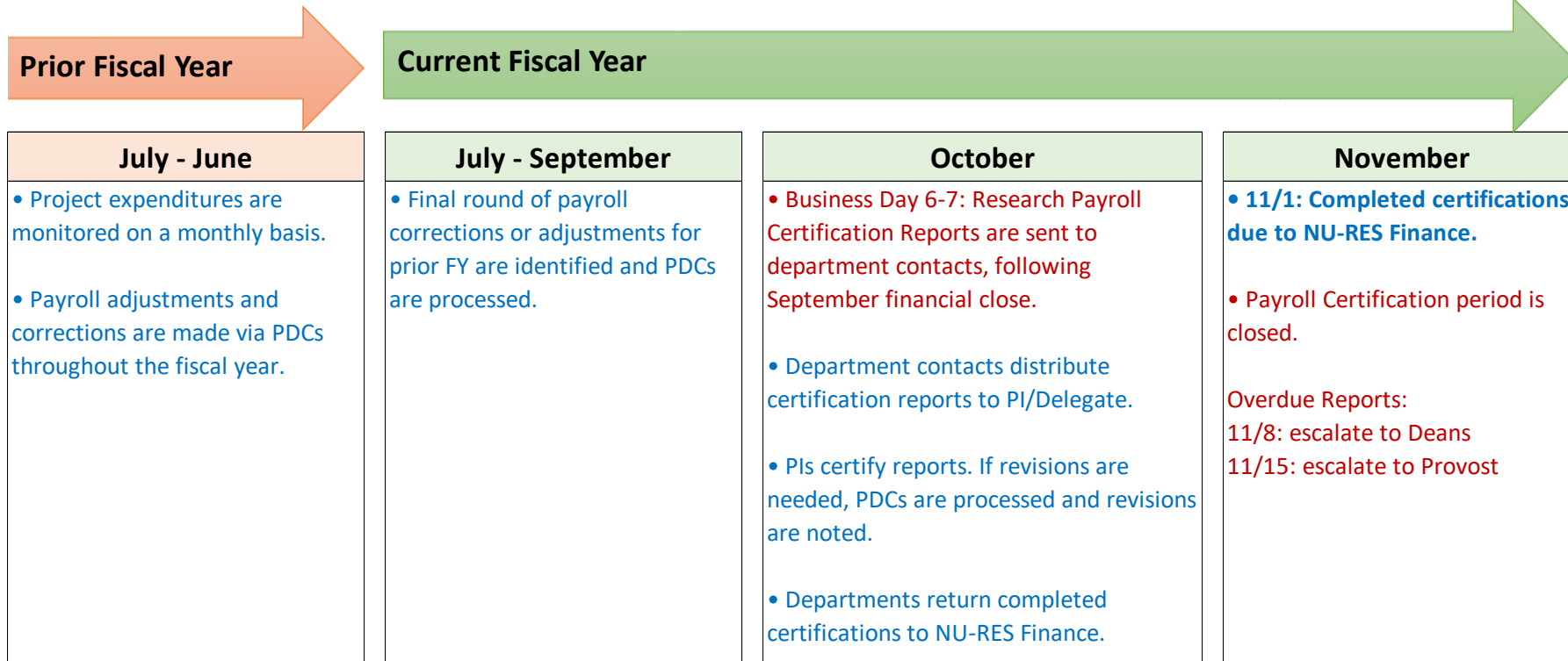


Annual Certification Process

- Research Payroll Certification Reports are generated by NURES Finance from Cognos (previously ePrint), following September financial close.
- The reports are sent to key contacts in every college/department in early October.
- Each key contact receives a single PDF package with their department's certification reports.
- Department contacts distribute reports to individual PIs.
- Principal Investigators or designated officials certify reports. If applicable, revisions are noted within the report (PDC backup is required).
- Completed certifications are returned to NURES Finance by **November 1st**.
- Overdue reports will be escalated to Deans on November 8th, and to Provost on November 15th.



Timeline



* *Principal Investigators (PIs) and Department Administrators*

* *NU-RES Finance*

* *Deadlines that fall on a holiday or a weekend will be observed the next business day.*



Research Payroll Certification Report

- Name changed from “Research Annual Certification Report” to “Research Payroll Certification Report”.
- Reports include grant demographics, such as PI name, project title, start/end dates, sponsor name.
- The PI name is derived from the main Banner grant code (G000XXXX). The department and division referenced in each report is derived from the index/fund.
- One report is generated per index/fund for the entire fiscal year, each showing payroll charges based on [pay check date](#).
 - Since both Banner and Workday data are included in this year’s report (from July 1, 2021 through June 30, 2022), there may be duplicate lines for employees where position codes differ between Banner and Workday.
- Pages within each PDF package are organized by PI name, then grant code, then fund code.
- Payroll charges under account code 62190 - Moving Expense at Hire, have been removed from the report.



Research Payroll Certification Report



Research Payroll Certification Report Reporting Period: 7/1/2021 to 6/30/2022

Run Date: 9/30/2022

Grant Code: G0000XXXX
 Grant Project Start Date: 2/22/2020
 Grant Project End Date: 5/31/2025
 Grant External Sponsor Name: Sweetums Corporation
 Sponsor ID Number: XYZ12345
 Grant Title: The Title of a Definitely Real Grant
 Index Full Description: 508XXX - CORP/Real Grant/Knope, L.
 PI Full Name: Knope, Leslie
 Division Full Description: DIVXX - City Planner
 Department Full Description: 12345 - Parks Department

Full Name	Position Full Description	NUID	Account Code	Account Description	Amount
Dwyer, Andrew	506246 - Shoe Shine	001234567	61130	Salary-Professional	\$4,855.36
Gergich, Gary	187192 - Administrator	001234568	61430	Salary-Additional Help-Student	\$1,509.40
Haverford, Thomas	187192 - Administrator	001234569	61430	Salary-Additional Help-Student	\$1,995.00
Knope, Leslie	26799 - Deputy Director	001234590	61055	Postdoctoral Research Assoc/Fellows	\$4,934.90
Knope, Leslie	505617 - Deputy Director	001234590	61055	Postdoctoral Research Assoc/Fellows	\$7,850.00
Ludgate, April	187192 - Administrator	001234592	61430	Salary-Additional Help-Student	\$2,096.44
Meagle, Donna	26799 - Office Manager	001234593	61430	Salary-Additional Help-Student	\$1,995.00
Swanson, Ronald	55489 - Director	001234594	61130	Salary-Professional	\$8,484.98
Traeger, Christopher	506006 - Acting City Manager	001234595	61130	Salary-Professional	\$3,556.65
Wyatt, Benjamin	26518 - City Manager	001234596	61130	Salary-Professional	\$9,171.27
Wyatt, Benjamin	601928 - City Manager	001234596	61130	Salary-Professional	\$5,644.00
Total Salary Charges					\$52,093.00

Revisions*

*All revisions identified and noted on the Research Payroll Certification Report require a Payroll Distribution Change(PDC) form to be completed in the K2 PDC system. Please submit copies of PDCs, along with the Research Payroll Certification Report, to support any revisions. Completed certification reports must be returned to NU-RES Finance by November 1, 2022.

I certify that I have first-hand knowledge of (or have suitable means of verifying) that the above payroll distributions reasonably represent both work performed and salary continuity under unexpected or extraordinary circumstances consistent with university policy. I am aware that any false, fictitious or fraudulent information may subject me to criminal, civil or administrative penalties. (U.S. Code, Title 18, Section 1001).

Principal Investigator / Departmental Signature
(required)

Print Full Name

Date



PI/Delegate Review

Who can certify?

The Principal Investigator (PI) or designated official is ultimately responsible to ensure that all salary charged to the project is commensurate with the employee's effort on the project. If a PI is not available to certify the report, an individual having direct knowledge of the project, or suitable means of verification that the work was performed, may certify.

What is being certified?

That the payroll charges for the employees listed on the project index/fund, reasonably reflects the activity on the project for which the employee was compensated.

What is required if there are any changes or corrections needed on the report?

If a change or correction is needed, manually note the revisions on the research annual certification. Department Administrator must complete and process a K2 Payroll Distribution Change (PDC) form immediately, in order to update the payroll charges on the project.



Revisions

Grant Code: G0000XXXX

Grant Project Start Date: 2/22/2020

Grant Project End Date: 5/31/2025

Department Name: S...

Department Full Description: 12345 - Parks Department

Full Name	Position Full Description	NUID	Account Code	Account Description	Amount	Revisions*
Dwyer, Andrew	506246 - Shoe Shine	001234567	61130	Salary-Professional	\$4,855.36	\$0 - remove salary (PDC #456)
Gergich, Gary	187192 - Administrator	001234568	61430	Salary-Additional Help-Student	\$1,509.40	
Haverford, Thomas	187192 - Administrator	001234569	61430	Salary-Additional Help-Student	\$1,995.00	
Knobe, Leslie	26799 - Deputy Director	001234590	61055	Postdoctoral Research Assoc/Fellows	\$4,934.90	

- Identify and note changes on the Research Payroll Certification Report → see Revisions section.
- Process corresponding Payroll Distribution Change (PDC) forms in K2 system.
- Submit copies of PDCs to NURES Finance, along with the Research Payroll Certification Report, to support revisions.

Note: PDCs for pay periods prior to Workday (7/1/21 – 12/31/21) can no longer be processed. Please contact Fiorella Chavez or Fred Crompt with any questions.



Submitting Certified Reports

Return all completed Research Payroll Certification Reports to Fred Crompt, f.crompt@northeastern.edu by November 1st.

Three ways to certify :

1. Print, sign, and scan
2. Sign electronically
3. Reply with “I certify” via email and include screenshot report in the body of email

**Incomplete certifications (e.g. manual revisions without copies of PDCs) will be returned to department contacts.*



Recertification Process

PIs will be required to re-certify reports when payroll changes modify a closed certification period.

Recertification Example

- PI certifies payroll report for the period 7/1/21 – 6/30/22 on 11/1/22.
- On 12/1/22, a PDC dating back to 5/1/22 is processed, which modified payroll on grant 500123.
- NURES Finance will generate an updated Payroll Certification Report for grant 500123 and distribute to department contacts for PI recertification.
- Department contacts will return certified reports to NURES Finance within 15 days.

Note: Recertification process will not apply to payroll transfers between fund numbers under the same Banner Grant Code (G000XXXX).



Resources

NU Policies:

- [Policy on Effort Reporting](#)
- [Policy on Cost Transfers](#)

Cognos:

- FIN0032 – Payroll Distribution Report (Banner or Workday version)
- FIN0036 – Payroll Distribution by Month (Banner or Workday version)
- FIN0145 – Research Payroll Distribution - RESFIN (combines Banner and Workday data)

ePrint:

- PZRLDFR – FTD Payroll Distribution Report Research (current FY, search by index #)

PDCs:

- [K2 PDC Tips & Tricks](#)
- [Submit a Costing Allocation Change or PDC](#)

