

Research Payroll Certification Reports FY 2023

October 5th, 2023

NU-RES Finance – Fred Crompton



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.

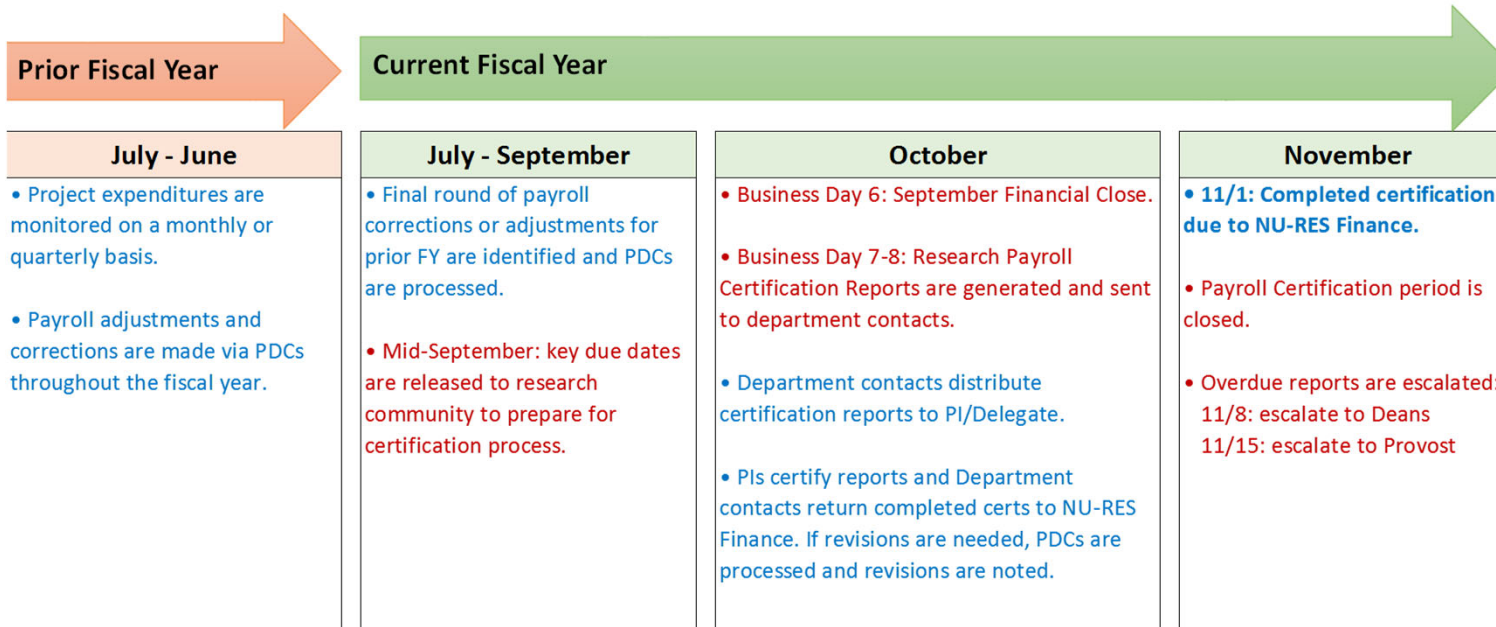


Annual Payroll Certification Process

- Research Payroll Certification Reports are generated by NURES Finance from Cognos, following the September financial close. Each certification report will capture a summary of the payments made to employees based on paycheck dates from 7/1/2022 to 6/30/2023.
- 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 key 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

- Reports include grant demographics, such as PI name, project title, project start/end dates, sponsor name, department, etc.
- 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](#).
 - Note: there may be multiple lines for employees with more than one position code. For example, a faculty member that received both academic year and off-contract summer salary.
- 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: 7/1/20XX to 6/30/20XX

Run Date: 10/XX/20XX

Grant Code: G0000XXXX
 Grant Project Start Date: 2/22/2020
 Grant Project End Date: 5/31/2025
 Grant External Sponsor Name: Sweetums Corp.
 Sponsor ID Number: XYZ12345
 Grant Title: Untapping the Crowd: The Title of Definitely a 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
Gergich, Gary	26516 - Professor	001234567	61010	Salary-FT Tenured/Tenure Track Fac.	\$11,117.68
Gergich, Gary	26516 - Professor	001234568	61013	Salary-Faculty Off Contract	\$22,235.41
Ludgate, April	49226 - SGA Teaching	001234569	61050	Salary-Research/Teaching Assistant	\$6,045.00
Knope, Leslie	46660 - SGA Research	001234570	61050	Salary-Research/Teaching Assistant	\$6,045.00
Swanson, Ronald	080991 - Postdoctoral Research Associat	001234571	61055	Postdoctoral Research Assoc/Fellows	\$4,550.00
Swanson, Ronald	47309 - SGA Research	001234572	61050	Salary-Research/Teaching Assistant	\$6,045.00
Wyatt, Benjamin	04647 - Sr Research Scientist	001234573	61130	Salary-Professional	\$5,740.00
Total Salary Charges					\$61,778.09

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, 2023.

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).

PI/Departmental Signature (required)

Print Full Name

Date

Northeastern University Proprietary and Confidential



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 correction is needed, manually note the revisions within the payroll certification under the "Revisions" section.
- Departments must complete a Payroll Distribution Change (PDC) form immediately, to update the payroll charges on the project. Attach copies of PDCs when returning the signed Payroll Certification.

Note: a detailed justification of the work performed and reason for the delay is required. RF will review justifications and determine if PDC can be approved.



Revisions - Example

		Research Payroll Certification Report Reporting Period: 7/1/20XX to 6/30/20XX				Run Date: 10/XX/20XX
Grant Code: G0000XXXX						
Grant Project Start Date: 2/22/2020						
Grant Project End Date: 5/31/2025						
Department Full Description: 12345 - Parks Department						
Full Name	Position Full Description	NUID	Account Code	Account Description	Amount	Revisions*
Gergich, Gary	26516 - Professor	001234567	61010	Salary-FT Tenured/Tenure Track Fac.	\$11,117.68	← \$0 - remove salary (PDC #456)
Gergich, Gary	26516 - Professor	001234566	61010	Salary-Faculty Off-Contract	\$22,235.42	
Ludgate, April	49226 - SGA Teaching	001234569	61050	Salary-Research/Teaching Assistant	\$6,045.00	
Knope, Leslie	46660 - SGA Research	001234570	61050	Salary-Research/Teaching Assistant	\$6,045.00	

- 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.



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 (i.e. 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 (Workday version)
- FIN0036 – Payroll Distribution by Month (Workday version)
- FIN0145 – Research Payroll Distribution - RESFIN (combines Banner and Workday data)
- FIN0149 – Research Payroll Verification (RESFIN)
- Additional information on commonly used reports can be found here:
<https://research.northeastern.edu/nu-res/lifecycle-management/manage-project/financial-monitoring-reporting/>

PDCs:

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

