PAYROLL POLICY 3 CHANGES AND CORRECTIONS TO PAYROLL LABOR CHARGES

The University of North Carolina at Greensboro

Approved by Paul Forte, Interim AVC for Finance, August 4, 2021

Revised August 4, 2021

1. Purpose

This document describes the circumstances under which changes, and corrections may be made to previously processed payroll charges.

2. Scope

This policy applies to all University employees, departments, units and divisions.

3. Definitions and Roles and Responsibilities

Payroll labor redistributions are corrections or changes made to the fund in which a payroll charge is made, after the original charge has been recorded.

4. Policy

Disbursement of state and federal funds must be in accordance with applicable laws, rules and regulations. A position must be established, classified/designated and sufficiently funded prior to employing an individual for the position. In order to avoid audit findings related to the misuse of state or federal funding, all personnel action forms must be prepared by the employing department within thirty days of the effective date of the funding notification. The personnel action form that reflects the funding source for the position must be prepared in advance and approved by the appropriate Provost/Vice Chancellor, the Office of Financial Planning and Budgets, and the appropriate personnel office (Office of the Provost, Office of Human Resources, or Graduate School). The fund and account number(s)/funding source must be reflected on the employment personnel action forms (EPAF).

These forms must then be submitted to all relevant offices (e.g., the appropriate personnel office, the Office of Financial Planning and Budgets, Office of Contract and
Grant Accounting, and the Payroll Office) by established due dates in order for the change to be reflected in the employee’s next paycheck. If applicable, revised Time and Effort Reports should be submitted to the Office of Contract and Grant Accounting within thirty days of the funding notification.

Payroll labor redistribution caused by funding changes should be rare and should only occur due to actions by an external governing agency (e.g., the federal government, the North Carolina legislature, the UNC Board of Governors). However, there will be instances where changes are necessary due to personnel actions initiated by internal management. Regardless of the funding source, changes in funding for an employee/position require that the appropriate personnel actions be prepared and approved prior to the effective date of the change.

5. **Compliance and Enforcement**

The Assistant Controller for Operations is responsible for ensuring compliance with this policy.

6. **Additional Information**

Additional Information

6.1 **Supporting Documents**

- Procedure 3 Redistributing Labor and Benefit Charges Due to Funding Changes and Corrections
- Contract and Grant Accounting Policy 13 Certification of Effort Reporting
- Contract and Grant Accounting Procedure 13P Certification of Effort Reporting

6.2 **Approval Authority**

This policy should be approved by the InterimVice Chancellor for Finance.
6.2 Contacts for Additional Information and Reporting

- Responsible Executive: Yolonda Crim, Payroll Accounting Manager, (336)334-4135, ylcrim@uncg.edu
- Responsible Administrator: Assistant Controller for Operations