

SOUTHERN UNIVERSITY

COMPTROLLER'S OFFICE

POLICIES AND PROCEDURES GOVERNING RECONCILING PER DIEM PAID TO BOARD MEMBERS PER G/L TO BOARD'S OFFICE

PURPOSE

The purpose of this Operating Policy/Procedure (OP) is to establish the procedures and guidelines to ensure that the per diem paid to board members is processed and reconciled in a timely manner. This policy sets forth guidelines to insure that the per diem paid to board members is reconciled timely to ensure compliance with university regulations.

OVERVIEW

The Budget Management Section of the Comptrollers Office has the vested responsibility for the financial administration of reconciling the per diem paid to Board Members for the Southern University System. Accordingly, the staff must keep abreast of constantly changing policies and procedures to ensure compliance with the policies and procedures of the Federal and State agencies and the University. The accountants in this office functions as the financial liaisons between funding agencies, project directors the faculty, staff, and other campus administrative offices on financial matters related to reconciling the per diem paid to Board Members.

DEFINITION

FBM061: Subsidiary Ledger Summary Report: for 6-digit accounts (summary). Original and revised budgets, current month, fiscal year and project year actuals, encumbrances and BBA.

FBM095: Summary Report Summary Audit (list accounts): By object code and any specified attribute value – across accounts. Original and revised budgets, current month, fiscal year and project year actuals, encumbrances and BBA.

AUTHORITY FOR WRITING, UPDATING AND INTERPRETATION

The authority for writing, updating and interpreting the applicable policies and procedures is vested with the Office of the Vice Chancellor for Finance and Administration.

The authority for compliance with these requirements rest with the Office of the Comptroller, Division of Budget Management through the Director of Accounting Services, Associate Comptroller and the Associate Vice Chancellor for Financial Operations and Comptroller.

RESPONSIBILITY FOR NOTIFICATION OF CHANGES

The responsibility for notification of changes in applicable regulations, policies and procedures is vested with the Office of the Comptroller: Division of Budget Management.

PROCEDURES FOR RECONCILING PER DIEM PAID TO BOARD MEMBERS PER G/L TO BOARD'S OFFICE:

1. Obtain the FRS 019 Screen for account 210001 for the last day of the month.
2. Obtain the EBA368 (Check History Earnings) report for the month that you are reconciling.
3. Obtain the EBC440 (Labor Distribution by Account) report for the month that you are reconciling.
4. Obtain a copy of the departmental attendance records for the Board of Supervisors members from the Payroll Section for the month you are reconciling.
5. Obtain a copy of the Per Diem Schedule from the Board of Supervisors if the Payroll Section does not provide you with a copy.
6. Prepare a Schedule of Per Diem by reconciling the amount on the Board of Supervisors Per Diem Schedule with the amounts on the EBA368 report and the total amount shown on the FRS 019 screen.
7. Use the EBC440 report to research any discrepancies.
8. Prepare an overall lead schedule referred to as the "Reconciliation Schedule for Board of Supervisor's Per Diem".
9. Prepare a cover sheet and a transmittal and send to the Functional Manager for review.

- ☐ Approved
☐ Disapproved

Mrs. Gwendolyn A. Bennett