



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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JON J. P. FERNANDEZ
Superintendent of Education

STANDARD OPERATING PROCEDURES

Effective Date: September 29, 2014

No. 1500-006

SUBJECT: Payroll Processing

INQUIRIES: Payroll Section

REFERENCES: SOP No.: 95-18
SOP No.: 06-001
SOP No.: 1500-001
SOP No.: 1500-05
Department of Education PERSONNEL RULES AND
REGULATIONS
Title 4 Guam Code Annotated Chapter 4
Tyler Payroll Desktop Procedures

This Standard Operating Procedure supersedes all other Department of Education (DOE) regulations previously issued.

I. Purpose

The purpose of this Standard Operating Procedure (SOP) is to establish the roles, guidelines, and work flow for the payroll process.

II. Applicability

This SOP applies to all Department of Education (DOE) personnel.

III. Roles and Responsibilities

- a) Accounting Office – Responsible for processing payment to payroll vendors and maintaining general ledger accounts
- b) Comptroller/Deputy Superintendent of Finance and Administrative Services (FAS) – Responsible for maintaining secure possession of signature key for payroll checks, drawdown of funds for payment of payroll, and overall fiscal status of payroll.
- c) Superintendent of Education – Responsible for final approval of release of payroll funds.

- d) School/Division – Timekeepers are responsible for entering Time and Attendance for employees from their respective school/division, verification of Time and Attendance entries by means of cross checking, and certification and submission of completed payroll documents, with the exception of Split Funding Employees (Pay Type 105). Split Funded Employees are solely entered by the respective Payroll Clerk at the Payroll Division.
- e) Payroll Office – Responsible for verification of payroll data entered and physical processing of payroll checks and direct deposits, processing of all payroll procedures.
- f) Federal Programs Office – Receives collected Time Distribution Reports and/or Time and Effort Certification forms with copy of Turn Around Documents.

IV. Personnel Roles and Responsibilities

- a) Accounting Technician Supervisor or Designee – Processes Vendor Payroll File for payment as received from Chief Payroll Officer as part of the completion of the payroll process.
- b) Comptroller – Approves and uploads Direct Deposit file for release by 10:00 am and 3:00 pm Wednesday and signs off on payroll drawdown after Chief Payroll Officer prior to the release of payroll checks.
- c) Chief Payroll Officer (CPO) – Responsible for the establishment of each new payroll period warrant; moving the time entry batch into the Payroll Earnings & Deductions (PED) work file; creating vendor payroll file, direct deposit electronic file, vendor file, and positive pay file; editing/clearing Personnel Actions (PA's); processing terminations and hires.
- d) Payroll Clerks – Responsible for processing direct deposit and voluntary deduction entries, medical/dental and government group life insurance entries, verification of Time and Attendance entries from respective schools/divisions. Audits and enters leave requests requiring additional approval (leave sharing, advance sick leave, military leave, etc.); assist employees with inquiries; processing beginning and ending of school year procedures (Teacher Lump Sum payments, Unused Personal Leave Payments, continuing 21 Pay Option Teachers double deductions of health and government group life insurance for summer coverage, etc as defined in the Payroll Policies and Procedures and GDOE Rules and Regulations.); audit, calculation and entry of salary increment retroactive pay, reclassification pay adjustments; suspension and/or restoration of additional pay adjustment for certification; reissuance of stop payment checks; processing of annual W-2s; proofing PED; verify check registers against turn around documents; physical verification of printed checks against check registers; and other duties as assigned.
- e) Principals, Division Heads, or Designee – Responsible for certifying employee attendance by means of signing timesheets, Time & Effort

Certifications, Time Distribution Reports, Turn Around Documents, approving/disapproving leave of absence requests, and approving time entry entered by employees.

- f) Deputy Superintendent or Designee – Responsible for approval of various leave requests and signs off on drawdown after Comptroller.
- g) Individual Employees – Responsible for completing any and all required timesheets, Leave Forms, Time & Effort Certifications and Time Distribution Reports. In addition, each employee is responsible for informing their worksite of all leave of absence requests and submission of the necessary documents for the processing of such requests.

V. Guidelines

- a) Payroll Period – Payroll will be generated on a biweekly basis with paychecks being released every other Friday or the day before should payday fall on a holiday.
- b) Approvals – Each department head, principal, supervisor or designee shall be required to approve all time entry batches entered for the schools/division they oversee by signing the Custom Time Entry Report.
- c) Check Pick Up Authorization – The only individuals authorized to pick up payroll checks for their respective divisions/schools are as follows:
 - 1. Division Heads
 - 2. Principals
 - 3. Assistant Principals (Vice Principals)
 - 4. Administrative Officers/Administrative Assistants
 - 5. Timekeepers
 - 6. Employee
 - 7. Individuals who have a notarized authorization from the employee for whom the check is written
**For 6 & 7, only are able to pick up checks after schools/divisions have returned checks to Payroll Office on Payday. An employee may not pick up his/her own check unless the employee has authorization from the Superintendent of FAS and his/her administrator.*
 - 8. Direct Deposit advices are available online on the Employee Self Service website (<https://selfservice.gdoe.net/MSS>)
- d) The following procedures apply when payroll checks are released BEFORE 5:00 p.m. on payday:
 - 1. Payroll office will call the schools/divisions and couriers when checks are ready for release
 - 2. Only authorized personnel will be allowed to pick up payroll checks for their school/division

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3. Checks shall be distributed at the respective worksites
4. Unclaimed payroll checks must be returned four (4) hours after the official release time.
5. Returned payroll checks may be picked up by the employee or an individual holding notarized authorization at the payroll office until the close of business payday or the next business day

e) Special Payroll Check Run

- The Deputy Superintendent of FAS must approve special check runs
- Special Runs are performed for a number of various reasons including late documents returning regarding leave sharing, off-island leave, back-in conversions, etc.

f) Payroll Submission Time Requirements

- All time entry must be entered no later than close of business pay period ending Friday or the last working business day in the event that pay period ending Friday is a holiday. In addition, payroll office may require time entry to be entered earlier if any circumstances affecting the payroll process should arise.
- All payroll time entry adjustments must be entered by 10:00 a.m. the first business day following the pay period ending (PPE) unless otherwise specified due to holidays or other unforeseen circumstances.
- Any employees required to submit a Time Distribution Report with timesheets must do so. Employees who are federally funded must submit TDR's. Failure to do so may result in delay of payment.

g) Periodic Review


- This SOP should be reviewed periodically (once a year at a minimum) to determine if changes are required and if so, a revised SOP should be created to reflect those changes and signed off by all authorized personnel. Any changes in law supersede this SOP.

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Approved by:


Jacqueline R. San Nicolas
Chief Payroll Officer

6/10/14
Date


Taling M. Taitano
Deputy Superintendent of
Finance and Administrative Services

6/10/14
Date


Jon Fernandez
Superintendent of Education

9/28/14
Date

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SUBMISSION OF PAYROLL DOCUMENTS - WORKFLOW

