



THE VIRGIN ISLANDS DEPARTMENT OF EDUCATION  
GRANTS MANAGEMENT & REPORTING POLICY AND PROCEDURE

Policy/Procedure Title:	GM 1.8 – Processing Payroll Reimbursements
Purpose:	This procedure establishes guidelines for the bi-weekly payroll reimbursement process
Definitions:	GVI - Government of the Virgin Islands VIDE – Virgin Islands Department of Education VIDOF - VI Department of Finance
Policy:	1. The Government of the Virgin Islands (GVI) pays employees' salaries, fringe benefits, etc., on a bi-weekly basis. Because some of the GVI's employees who work for VIDE have duties pertaining to federal grant funds, the GVI is reimbursed for the portion of the salaries paid that should be funded by federal grants.

Procedure:
<ol style="list-style-type: none"> <li>1. The VI Department of Finance on a bi-weekly basis submits a government employee payroll data file to The Director of Payroll requesting reimbursement. This file contains: <ul style="list-style-type: none"> <li>• Employee Identification Number</li> <li>• Employee Name</li> <li>• Salary</li> <li>• Job Title</li> <li>• Organization Code (Grant that funds the employee's salary, fringe, etc.)</li> </ul> </li> <li>2. The Director of Payroll prepares a Staffing List spreadsheet of federal reimbursable employees from the VI Department of Finance payroll file. <p><b>Single funded 100% federal reimbursable employees</b> Signed Time Certification forms are required semi-annually by USDE for 100% reimbursable employees. (<a href="#">SEE GM 1.9 TIME AND EFFORT</a>)</p> <p><b>Split funded or non FTE reimbursable employees</b> Personnel Activity Reports are required bi-weekly for split funded or non FTE reimbursable employees. (<a href="#">SEE GM 1.9 TIME AND EFFORT</a>)</p> </li> <li>3. The Director of Payroll sends the Staffing List spreadsheet to the Federal Grants Director for review. Upon approval the list is sent back The Director of Payroll for initiation of Payroll Reimbursement.</li> <li>4. The Director of Payroll enters the Staffing List into the excel Payroll Model (SEE HOW TO 1.8H)</li> </ol>



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5. In the event of a budget shortfall, the Director of Payroll will notify the Federal Grants Director who, in turn, alerts the program manager that a budget shortfall exists and requires correction. The program manager determines the source of the budget reallocation and submits the reallocation plan to the Budget Director who performs the reallocation of funds in MUNIS.
6. The Budget Director enters the detailed budget revisions by line items into MUNIS utilizing the Budget Amendment Module Screen to enter the detailed budget line items.
7. The Budget Director notifies the Federal Grants Director that the budget has been entered into MUNIS. This notification occurs automatically when the Budget Director “releases” the budget in the MUNIS system.

**Review of Approved Budget**

8. Upon electronic notification from MUNIS, the Federal Grants Director reviews the budget that was entered into MUNIS. Accesses MUNIS → Financial Module → GL Budget Processing → Budget Approval screen.
9. Federal Grants Director reviews each budget line item in MUNIS and compares to the approved budget for completeness and accuracy.

(Note: For the Grant Award, the federal Grants Director uses the MUNIS system to provide dollar limit validations as well as line item budget comparisons as budget control tools). Upon completion of review, Federal Grants Director either enters A (Accept), R (Reject) or H (Hold) the budget.

**Control Point 1 – Review.** Federal Grants Director reviews budget line items in MUNIS for accuracy and completeness.

(Note: Federal Grants Director is verifying that the project code, object codes, organization codes, total amount, general ledger codes, and each budget line item amount is accurate).

- a. If the entry of the budget is not correct, Federal Grants Director rejects the budget and a rejection notification will go to the Budget Director for correction.
  - b. The Budget Director makes the correction and re-submits the budget to the Federal Grants Director for review and approval.
10. Once Federal Grants Director compares the entered budget to the approved budget and the grant award for accuracy and completeness, the Federal Grants Director selects the Approve (A) option and “releases” the budget in MUNIS (through workflow) for a second supervisory



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review by the Final Approver (Assistant Commissioner of Operations).

(Note: Once the Federal Grants Director Approves the budget in MUNIS they will notify the Final Approver by email that the Budget is available for review.

**Control Point 2 – Review and Approve.** Federal Grants Director reviews the budget by line item for accuracy and completeness and approves the budget in MUNIS.

11. The Final Approver conducts a secondary review of the budget in MUNIS.

(Note: The Final Approver accesses MUNIS → the Financial Module → GL Budget Processing → Budget Transfer Approval. The Final Approver selects the pencil icon which gives the option to approve, reject or hold the budget. The Final Approver accesses the View Journal screen, verifies the journal entry and enters either A (Accept), R (Reject) or H (Hold).

**Control Point 3 – Review and Approve.** The Final Approver reviews the budget for accuracy and completeness and approves the budget in MUNIS.

12. The Final Approver notifies the Federal Grants Director that the budget(s) is/are approved and ready for posting.

13. Upon receipt of final approval, the Federal Grants Director posts the budget(s) in MUNIS so it is available for obligation and liquidation. Federal Grants Director accesses MUNIS → Financial Module → GL Budget Processing → Budget Transfer and Amendment screen and selects “Output Post” (using green check mark) to post the budget.

14. The Director of Payroll enters the reimbursement data from the Payroll Model into the MUNIS accounts payable module.

15. The Controller will review and approve the request for Payroll reimbursement. Once the approval is granted, the Payroll reimbursement is released for processing in the ([weekly check run process](#)).

16. Following the printing of the Payroll reimbursement checks, the related funds are drawdown from the United States Department of Education G5.

17. On a weekly basis checks are produced and delivered, with adequate supporting documentation, for submission to the VIDOF.

(Note: All drawdown documents must be supported by adequate documentation: total payroll related expenditures at the organization and project levels,