

# Secondments

- Staff Receiving Extra Payments
- Staff Not Receiving Extra Payments

Historically, if a member of one department taught or worked for another department, their payment was handled in a number of ways. To ensure consistency in our financial reporting and satisfy CCRA (Canada Customs and Revenue Agency), the following procedure is to be followed to ensure that revenues and expenses are reported properly.

## Staff Receiving Extra Payments

If a member of your staff works for another department, and the person will receive extra pay for that work, a PAF (Payroll Authorization Form) is to be completed by the department that will pay for the payroll expense. This department will pay for a proportional share of all benefits that the employee receives. Appropriate employment agreements/contracts will dictate what, if any, premium pay rules may apply.

Eg. If a Management professor teaches an overload course for Nursing and Nursing receives the revenue for this course, Nursing would complete a PAF indicating the person receiving the payment, the amount of the payment, the period of time over which this would be paid, and the Nursing account to which the payment would be charged.

## Staff Not Receiving Extra Payments

If a staff member works/teaches for another department, the two departments must agree on a "value" of the work being performed. The department seconding the employee will do up a journal voucher debiting account 5190, Internal Salaries Charges, and crediting the original department for the same amount through account 3807, Internal Salaries Recovery.

Eg. If an employee from financial Services teaches in Arts and Science for \$3600.00, the following journal voucher should be put through by Arts and Science.

		<b>Debit</b>	<b>Credit</b>
<b>Arts and Science</b>	11005 4101 5190 1101	\$3600	
<b>Financial Services</b>	11005 6401 3807 6401		\$3600

Financial Services will be responsible for all of the benefits for the employee, so this may need to be considered when determining the "value" of the services.

In this example, the employee will see no change in their cheque. Both departments will see the relevant journal voucher go into their accounts with the 3807, Internal Salaries Recovery, showing up on a revenue line and the 5190, Internal Salaries Charges, on the expense line.