



Georgia Southern University

Controller's Division

Accounting Policy and Procedure Manual

SUBJECT: Joint Staffing Policy	DATE: 3/12/03
	POLICY NO: 3001

“Joint Staffing” is work performed for another University System unit or other State of Georgia Agency by an employee of Georgia Southern University. The following State and University System regulations apply to “Joint Staffing”.

- State employees performing joint staffing duties must hold a Masters Degree.
- State employees may not be paid directly for services rendered to another University System institution or State of Georgia Agency. University System of Georgia policy requires wages to be paid to the employee by their home institution.
- The employee's home institution is reimbursed by the service recipient institution for the wages, FICA costs and retirement cost (if applicable) paid on behalf of the recipient institution upon receipt of the home institution's invoice.
- If the employee receives released time to perform duties for another institution/agency, the wages are subject to TRS retirement deductions. If the work is performed in addition to the employee's normal workload, the payment is not subject to TRS retirement deductions.

The following is the institutional procedure for processing joint staffing arrangements.

1. The agreement to provide the service is documented by completion of “University System Employees Consultant Services Agreement Between Institutions” (attached). In addition to the required information on the form, a statement must be included to indicate if the work will be performed as released time or in addition to normal workload. Two original forms must be signed by the President or Director of each institution/agency prior to work being performed. Each institution retains an original copy. Payment to employee or sister institution may not be made without a fully executed agreement. Original copy is filed in the GSU Budget Office. Form copies must accompany payment requests by Personnel Action form or Fund Request.
2. If services performed are in addition to normal workload, the Georgia Southern University employee is paid for joint staffing services rendered by completion of a Personnel Action form submitted through the usual PA channels. The PA must include in the remarks section that payment is for joint staffing and a fully completed “University System Employees Consultant Services Agreement Between Institutions” is attached. The amount of wages to be paid to the employee must be included on the PA to not include any applicable FICA or retirement deductions. These deductions will be calculated by the payroll system based on wages paid. Wages for teaching credit courses at another institution are paid to the employee in a single payment at the end of the semester.



Georgia Southern University

Controller's Division

Accounting Policy and Procedure Manual

SUBJECT: Joint Staffing Policy	DATE: 3/12/03
	POLICY NO: 3001

Joint staffing salary payments are expensed to the employee's home department chart field stream except for the account number. All joint staffing payments should be expensed to account "539100-Joint Staffing".

3. Following payment of joint staffing wages, the Controller's Office invoices the recipient institution for reimbursement of wages and benefits paid on their behalf.
4. Payment received from the recipient institution is receipted to Miscellaneous Revenue. A copy of the Cash Receipt and check copy is forwarded to the Budget Office for addition to Miscellaneous Revenue budget and a corresponding increase in the applicable department's budget to cover the cost of the Joint Staff payment.
5. If services are performed as through released time from Georgia Southern, the employee does not receive additional compensation. In this situation the employee is compensated with their usual salary. Under released time joint staffing arrangements, the Controller's Office invoices the recipient institution for their share of the salary and benefits paid to the employee. The budgeting procedure is the same as indicated in Item 4 above which produced lapsed salary for the applicable department. Processing of a Personnel Action form is required to request distribution of salary and EFT between home department/account and the joint staffing account (539100).
6. When services are performed for Georgia Southern University by a sister institution or agency, payment is made upon receipt of fully executed agreement and invoice. Payment for teaching a credit course is made at the end of the applicable academic term.

Invoices for payment of Joint Staffing to a sister institution/agency should be directed to the Controller's Office, PO Box 8014, Statesboro, GA 30460.