HR PROCEDURES:
One-Time and Casual Payroll (POPS)

G1. ADMINISTRATIVE RESPONSIBILITY

G1.1. The administration and overview of the POPS One-Time and Casual Payroll processes are under the responsibility of Human Resources. As such, any related inquiries should be directed to the Human Resources Shared Services Unit at (514) 398-4747, or sent by email to pops.hr@mcgill.ca.

Any dispute will be resolved by the Centre of Expertise, Payroll.

G2. ADMINISTRATIVE SYSTEM

G2.1. POPS (Payroll One-time Payment System) is the obligatory tool used to pay one-time, casual, overtime and miscellaneous payments.

G2.2. Eligible POPS Users

Any staff member at the University can use POPS. To be authorized to use POPS and transmit payments from POPS, the following is required:

- Completion of POPS training course – HRIS 347.
- Completed Banner POPS authorization request form, signed by the intended POPS submitter and Unit Head, and forwarded to the HR Shared Services Unit at fax (514) 398-8287. Remote POPS

It is strictly forbidden for the payee to transmit a POPS payment for themselves.

G3. ROLES AND RESPONSIBILITIES

G3.1. The Payee fills in and signs a timesheet for processing within 14 days of the last day worked.

G3.2. The POPS Transmitter is the individual transmitting the payment via POPS, either preparing the data themselves, or reviewing and submitting entries prepared by others. The POPS Transmitter:

a) Ensures the category of payment is appropriate based on the nature of work performed and/or payment circumstances.
b) Ensures the FOAPAL is accurate, with particular attention to the account code.
c) Ensures the supporting documentation is on hand, including timesheets signed by the payee and their supervisor.
d) Collects all required supporting documentation as described in section G5, and retains it in accordance with the University’s retention schedule.
e) Is the point of contact in the event of an audit or compliance review, to answer questions and provide supporting documentation.
f) May never transmit payments for which they are the payee.

G3.3. The Supervisor of the payee must sign the timesheet to attest to actual time and nature of work performed.
G3.4. The Fund Financial Manager is the academic or administrative and support staff responsible for the fund(s) being charged on the POPS transmission. In accordance with the Fund Financial Manager policy, the FFM of each fund charged is responsible for timely monitoring of the fund’s transactions to ensure the payroll expense is:

a) Legitimate
b) Appropriate
c) Reasonable
d) For University purposes only
e) In accordance with University policies and guidelines
f) In compliance with the restrictions imposed by fund contributors (e.g. granting agency)
g) Not creating a deficit

To assist in the monitoring of payments generated from POPS, payroll-specific reports are available within the Minerva Finance (Fund) Administration menu, under Financial Statements:

a) Monthly POPS details by Fund
   Displays all current month POPS payroll transactions and includes hourly rate, gross pay as a factor of # hours, and vacation pay. Sub-totals calculate total for month, total for year and total for prior year for each individual.

b) POPS Payments by Month (Overtime & Miscellaneous)
   Similar to the above report but specifically highlights Overtime and Miscellaneous payments which, by their nature, require additional scrutiny.

G3.5. As a preventative control, an appropriate segregation of duties should exist. The same individual should not be both the POPS submitter and the Fund Financial Manager (or their delegate) who monitors monthly Fund Statements.

G4. PAYMENT SELECTION

For assistance in selecting the appropriate POPS requisition, please refer to the Overview of Payments to Individuals through Payroll (Article 4060).
G5. **SUPPORTING DOCUMENTATION**

The following grid outlines all possible supporting documentation requirements and where they should reside and/or be routed to. The POPS Transmitter is responsible to ensure all required documentation is duly completed, authorized and available prior to processing the related POPS payment for the employee in question:

<table>
<thead>
<tr>
<th>Document</th>
<th>To be completed by employee:</th>
<th>Routing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Employee to the University</td>
<td>Yes</td>
<td>No, but direct employee to Minerva to verify their personal information.</td>
</tr>
<tr>
<td>Old Employee to Unit, but a McGill Student or previously employed</td>
<td>No</td>
<td>No, but direct employee to Minerva to verify their personal information.</td>
</tr>
<tr>
<td>a) Completed Personal Data form (PDF)</td>
<td>Yes</td>
<td>Yes, if applicable</td>
</tr>
<tr>
<td>b) Direct Deposit Information</td>
<td>Yes</td>
<td>Yes, if applicable</td>
</tr>
<tr>
<td>c) Offer Letter</td>
<td>Yes, if applicable</td>
<td>Yes, if applicable</td>
</tr>
<tr>
<td>d) Tax exemption forms</td>
<td>Yes, if not basic exemption</td>
<td>Yes, if not basic exemption</td>
</tr>
<tr>
<td>e) Completed Award Certification Form</td>
<td>Yes, if applicable</td>
<td>Yes, if applicable</td>
</tr>
<tr>
<td>f) Work Permit</td>
<td>Yes, if non-resident</td>
<td>Yes, if non-resident</td>
</tr>
<tr>
<td>g) Timesheets to substantiate each payment</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

*Forward to the HR Service Centre, fax/scan documents to (514) 398-8287 or email pops.hr@mcgill.ca*

Additional requirements:
- a) For individual payments => $10,000, all supporting documentation must be forwarded to the appropriate Fund Administrator in Financial Services.
- b) For miscellaneous payments in all amounts to regular Academic staff, documentation approved by the Dean’s/Director’s office must be retained in the department/unit.
- c) Miscellaneous payments to regular Admin/Support staff must be approved by Total Compensation (HR), please submit requests to Totalcomp.hr@mcgill.ca.

G6. **USE OF ACCOUNT CODES**

To ensure accurate presentation in the University’s financial statements, it is important that expenditures (including salaries) be recorded against an appropriate ACCOUNT code (the third FOAPAL element). This is the responsibility of the POPS Transmitter. For assistance in selecting the appropriate code, please refer to the Salary Account Code definitions (Article 4090) which apply to all fund types.
G7. **SUBSEQUENT AUDIT AND ADJUSTMENT**

Disbursement of a One-Time and Casual Payroll payment does not constitute final acceptance. All payroll payments are subject to subsequent review by individual Faculties or Departments, Centre of Expertise, Payroll, internal/external auditors, Granting Agencies or government tax authorities. The final decision related to any adjustment rests with the University.

Amounts deemed inappropriate or paid in error will be required to be refunded to the University. It is the responsibility of the department/unit to collect the reimbursement from the individual.

G8. **LINKS TO GLOSSARY OF TERMS**

[Link to Glossary of Finance Terms]

G9. **LINKS TO RELATED DOCUMENTATION**

- [Timesheets](#)
- [Overview of Payments to Individuals through Payroll](#) (Article 4060)
- [Banner POPS Authorization form](#)
- [Pay schedules](#)
- [Salary Account Code definitions](#) (Article 4090)
- [Fund Financial Manager Policy](#)
- [University Archives record retention schedule](#)

Also, the following documents can be downloaded from the HR website, you must login under the "HR Administrators”” section [http://www.mcgill.ca/hr/ha](http://www.mcgill.ca/hr/ha) – POPS.

- [HR POPS procedures](#)
- [POPs Basic Controls](#)
- [POPs 6.5 User Guide](#)
- [Mapping of Account Codes to Payment Types](#)