

Title: **PAYROLL/BI-WEEKLY**Function: **PROCESS**

POLICY STATEMENT

Departments must submit internal time sheets for each non-exempt staff and student employee signed by each employee's respective supervisor. These internal time sheets must accurately record the time employees begin and end their work, as well as the beginning and ending time of each meal period. They must also record the beginning and ending time of any split shift or departure from work for personal reasons other than for the employee's fifteen (15) minute break. Entries should be made daily to the nearest tenth of an hour (**UBP 2610.3**).

Departments are responsible for verifying that labor expenses are posted accurately and are charged to the appropriate Banner index. In order to verify the accuracy of labor charges, the department should reconcile the indexes regularly and at a minimum, monthly. To do so, the department may calculate salary charges according to the internal records and compare these amounts to accounting and payroll reports (**UBP 2645.4**).

APPLICABILITY

All Family and Community Medicine non-exempt staff and student employees.

PROCESS AUTHORITY

This process is approved by the Department Administrator and/or the Chair of FCM.

PROCESS DETAIL

1. The Time-entry person sends an email to biweekly employees and their supervisors with the Staff/Student Payroll Timesheet attached, which denotes the payroll number, payroll timeframe, and the payroll due date.
2. The employee completes the timesheet with hours worked each day and appropriate leave, if taken.
 - Time worked or leave taken is estimated for the days at the end of the pay period that occur after the payroll timesheet due date.
 - The employee signs and dates the timesheet and by so doing validates that all time recorded on the timesheet is correct.

i. "Time and Leave Reporting" Policy 2610, UBP

Title: **PAYROLL/BI-WEEKLY**

Function: **PROCESS** (page 2 of 3)

3. The supervisor reviews, approves and signs the timesheet and by so doing validates that all time recorded on the timesheet is correct.¹
4. A hardcopy of the timesheet with the required signatures is turned into the Time-entry person by the payroll deadline.
 - The Time-entry person reconciles the timesheets with the current list of biweekly employees to make sure that a timesheet has been submitted for all current employees.
5. The Time-Entry person reviews each timesheet to make sure that all time has been correctly indicated on the timesheet.
 - Special attention is paid to overtime, worker's compensation leave, and other time related benefits.
 - If the Time-entry person has a question about time recorded on the timesheet, the supervisor is contacted for clarification.
 - The Time-entry person checks with Human Resources, Payroll, the UNM Workers' Compensation office or any other appropriate office for questions regarding UNM time reporting policies and procedures.
6. The Time-entry person indicates the appropriate leave code on the timesheets in preparation for time entry.
7. The Time-entry person enters the time into the Payroll system.
8. The Time-entry person prints out the Time-entry Report and reconciles that report with the timesheets.
9. The Time-entry person notifies the Department Approvers of completion of time entry.
10. The Department Approvers review the time entered by org code for accuracy of index codes and reasonableness of time entered.
 - The Department Approvers approve the time in the Banner system.
11. The Time-entry person reconciles the Final Payroll Report with the timesheets and signs the report; the timesheets and reports are retained for 4 years.²

¹ UNM Internal Audit Control Self Assessment Questionnaire (Jan 2009), Payroll; Pg 5, control point #1.

Title: **PAYROLL/BI-WEEKLY**

Function: **PROCESS** (page 3 of 3)

12. On a monthly basis the DFCM accountants reconcile the Hyperion Payroll Reports to payroll documents (EPANs, EPAFSs, and PHAREDS) by index. Inappropriate charges, such as payroll from an employee who has transferred to another department are corrected.³

i. *“Accounting for Labor Expenses” Policy 2645, UBP*

13. Extra compensation is approved by the appropriate administration, and the DFCM accountants follow policy.⁴

i. *“Non-Standard Payment Processing” Policy 2615, UBP*

a. [Click here for the Non Standard Payment form](#)

² UNM Internal Audit Control Self Assessment Questionnaire (Jan 2009), Payroll; Pg 6, control point #3 & #5.

³ UNM Internal Audit Control Self Assessment Questionnaire (Jan 2009), Payroll; Pg 6, control point #4 & #6.

⁴ UNM Internal Audit Control Self Assessment Questionnaire (Jan 2009), Payroll; Pg 7, control point #7