

Title: **PAYROLL/MONTHLY**Function: **PROCESS**

POLICY STATEMENT

The timekeeper for each department must enter an annual and sick leave report electronically for each exempt employee and faculty member on a twelve (12) month appointment using the HR Banner System no later than the deadline date published by the Payroll Office. This report must be entered for every exempt employee who took leave for the month in question. The Exception Report form available on the Payroll Office website may be completed by exempt employees and given to the timekeeper to aid in reporting leave electronically. Refer to Policies 3400 "Annual Leave" and 3410 "Sick Leave" for more information. (UBP 2610.2).

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 each month. 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 Exempt staff and Faculty.

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 electronic payroll worksheet to exempt employees to record hours worked, annual leave, and sick leave time for the current month. A monthly calendar is sent to all Faculty members to record leave time.
2. The employee completes the worksheet with hours worked each day, as well as indicating the appropriate leave, if taken. Faculty employees record leave time only.
 - 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 worksheet/calendar and by so doing validates that all time recorded on the worksheet is correct.

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

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3. The supervisor reviews, approves and signs the exempt employee's worksheet and by so doing validates that all time recorded on the worksheet is correct.¹ The Department Administrator completes a monthly leave usage report for each employee.²
4. A hardcopy of the monthly leave usage report with the required signatures is turned into the Time-entry person by the payroll deadline.
 - The Time-entry person reconciles the usage report with the checklist of monthly employees to make sure that a timesheet has been submitted for all current employees.
5. If the Time-entry person has a question about time recorded on the monthly leave usage report, the supervisor/faculty is contacted for clarification.
 - The Time-entry person checks with Human Resources, Payroll, Academic Affairs office or any other appropriate office for questions regarding UNM time reporting policies and procedures.
6. The Time-entry person enters the leave time into the Payroll system from the monthly leave usage report.
7. The Time-entry person prints out the Time-entry Report and reconciles that report with the checklist.
8. The Time-entry person notifies the Department Approvers of completion of time entry.
9. The Department Approvers review the leave time entered by org code for accuracy of index codes and reasonableness of time entered.
 - The Department Approvers approve the leave time in the Banner system.
10. The Time-entry person reconciles the Final Payroll Report³ with the worksheets and signs the report³

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

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

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

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- The worksheets and reports are retained for 4 years, or in accordance with grant requirements, whichever is greater.

11. On a monthly basis the Department 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. ⁴

i. "Accounting for Labor Expenses" Policy 2645, UBP

12. Extra compensation is approved by the appropriate administration, and the DFCM accountants follow policy. ⁵

i. "Non-Standard Payment Processing" Policy 2615, UBP

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

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

⁵ UNM Internal Audit Control Self Assessment Questionnaire (Jan 2009), Payroll; Pg 7, control point #7