Payroll Processes
Why Discuss Payroll?

- Employee Relations
- Budget
- Audits
  - Payroll-specific Audits (Leave Reporting, Effort Reporting-Grants, Overtime/Furlough)
  - Annual Financial Statement Audit
    - Timesheets
    - Hire/change documents
    - Leave documentation (formal requests, emails)
Regulatory Environment

- Fair Labor Standards Act [FLSA]
- Federal Acquisition Regulations [FAR]
- ORS/OAR
- Bureau of Labor and Industry [BOLI]
- OUS/UC
- Collective Bargaining Agreements
Top 5 Things to Know

- Employees must be paid if they work. Employees must not be paid if they don’t work.
- FTE percentage is a reflection of hours worked/expected (1.0 FTE = 40 hours per week)
- Nonexempt employees must keep timesheets of hours worked
- Nonexempt employees are legally entitled to breaks and a meal period
- Overtime cannot be traded (i.e., work 9 hours today and 7 hours tomorrow)
Why tell us?

- Department payroll coordinators and business managers receive ongoing training
- As departments heads and supervisors, you will be asked to sign off on payroll documents
Resources

- Department Payroll Coordinator
- Department Business Manager
- School/College Business Manager
- Business Affairs Payroll
- Human Resources
- Unclassified Personnel Services
- Sponsored Projects Services
US Citizen, hired to work in the US – Generally, no problem. If in a state other than Oregon, UO may be liable for processing employment taxes in state of residence.

US Citizen, working outside of the US – Overseas assignment should be less than one (1) calendar year. If longer than one (1) calendar year, UO may be liable for employment taxes/benefits in country of residence.
• Non-US Citizen, hired to work in the US – Employee needs appropriate VISA type in order to work in the US. Work authorization is tied to specific time frames.

• Non-US Citizen, working outside of the US – Proceed with extreme caution. Include General Counsel’s office in the discussion. The UO does not have an established business presence outside of the US. There is a high probability of violating the employment laws of the other country if not handled properly.
Do you recognize the name?

Is this the position you’re expecting to fill?

Does this Index/Fund have dollars to support the position?

Is this FTE accurate?
• Committed effort is contractually binding

• Only charge salary for effort actually expended on project

• Salary charged + any cost share salary (if applicable) must match effort reported
The ARS is required for universities to remain eligible to receive federally funds for sponsored projects.

Federal regulations stipulate what needs to be included in the ARS.

Most universities use a quarterly plan-confirmation system similar to what we use at UO

Any individual certifying to the reasonableness of the labor reported is subject to 18 USC 1001
Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully—

(1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
(2) makes any materially false, fictitious, or fraudulent statement or representation; or
(3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

shall be fined under this title, imprisoned not more than 5 years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than 8 years, or both. If the matter relates to an offense under chapter 109A, 109B, 110, or 117, or section 1591, then the term of imprisonment imposed under this section shall be not more than 8 years.
The Activity Reporting System is required for universities to remain eligible to receive federally funded grants and contracts. Government regulations place a number of requirements on institutions of higher education in order to substantiate labor, non-labor, and administrative allocations to all activities (instruction, organized research, other sponsored activities, other institutional activities). This document is our primary system supporting direct salary charges to all grants and contracts, salary cost sharing, and the accumulation of administrative effort for individuals with mixed responsibilities. The University is on the plan-confirmation method of activity reporting and as such it eliminates the need for individual reports. As primary documentation for charges to grants and contracts, the individual certifying to the reasonableness of the labor reported or the corrections made is subject to 18 USC 1001. If any personnel (non-hourly) provided effort on this grant during the period of this report and are not listed below, please add them. To add an individual, please list their first and last name, estimated percent of effort and indicate whether they will be a direct labor charge to the grant or their effort will be cost shared from some other funding source. Your departmental financial administrator must follow up any additions or changes with payroll adjustments needed to meet your certification. For assistance please contact the individual listed as the DGA for this project. The form must be returned to the Office of Research Services & Administration (ORSA) within 30 days after the end of the report quarter.

The following individuals were paid directly from or were obligated to provide contributed effort to this grant/contract.

<table>
<thead>
<tr>
<th>Name</th>
<th>I.D.</th>
<th>Paying Fund</th>
<th>Paying Organization</th>
<th>Activity Code</th>
<th>Cost Share</th>
<th>Activity* (in percent) Total</th>
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Activity Totals: 100%

Activity Totals: 100%

Activity Totals: 100%

Activity Totals: 100%

of
Instructions

- Make any corrections on form
- If any personnel (non-hourly) provided effort and are not listed, please add them
- Include the estimated percent of effort applied to the grant
- Indicate if the salary will be direct charged or cost shared
- Note that your DGA must complete the required payroll adjustments
- Return completed form within 30 days to SPS
The Activity Reporting System is required for universities to remain eligible to receive federally funded grants and contracts. Government regulations place a number of requirements on institutions of higher education in order to substantiate labor, non-labor, and administrative allocations to all activities (instruction, organized research, other sponsored activities, other institutional activities). This document is our primary system supporting direct salary charges to all grants and contracts, salaried cost sharing, and the accumulation of administrative effort for individuals with mixed responsibilities. The University is on the plan-certification method of activity reporting and as such it eliminates the need for individual reports. As primary documentation for charges to grants and contracts, the individual certifying to the reasonableness of the labor reported or the corrections made is subject to 18 USC 1001. If any personnel (non-hourly) provided effort on this grant during the period of this report and are not listed below, please add them. To add an individual, please list their first and last name, estimated percent of effort and indicate whether they will be a direct labor charge to the grant or their effort will be cost shared from some other funding source. Your departmental financial administrator must follow up any additions or changes with payroll adjustments needed to meet your certification. For assistance please contact the individual listed as the DGA for this project. The form must be returned to the Office of Research Services & Administration (ORSA) within 30 days after the end of the report quarter.

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## Instructions

- **Check pay period**
- **Check grant information**
- **Check name**
- **If not included, add**
- **Change as needed**
For the emboldened lines above:
I hereby certify, to the best of my knowledge, that the percent of effort listed for the individuals working on behalf of this grant/contract represents a reasonable allocation of their activities of this period. Deviations of 10 percentage points or more have been noted and any necessary corrective action is underway.

Signature ___________________________ (PI/PD) Date: ___________________________
For the emboldened lines above:

I hereby certify, to the best of my knowledge, that the percent of effort listed for the individuals working on behalf of this grant/contract represents a reasonable allocation of their activities of this period. Deviation of 10 percentage points or more have been noted and any necessary corrective action is underway.

Signature:  
Date:  

Certification
Consequences

- SPS could freeze account
- Sponsor hold on funding
- Sponsor termination of award
- Sponsor request return of funds
- Fines
- Detrimental to PI and Institution’s reputation
- Civil and/or criminal charges
Resources

- Department Grant Administrator
- Post-Award Sponsored Project Administrator (SPA)
- SPS Website
- SPS Training Calendar
Educational Opportunities

- Continuing Education Calendar and Sign Up
- DGA Monthly Meetings
- DGA Travel Award Program
- DGA Meeting Materials
- Upcoming Training
- Campus Wide Circulations
- NCURA TV Library

Street Address
677 East 12th Ave, Suite 500
Eugene, OR 97401
VOICE (541) 346-5131
FAX (541) 346-5138*
EMAIL sponsoredprojects@uoregon.edu
Office Hours: Building open Monday-Friday, 8AM-5PM. See Staff listing with phone numbers and e-mail addresses under About SPS. After hours: please call ahead for appointment or to arrange drop off or pick up.

* We do not accept unsolicited advertisements at this facsimile number. (TCPA), 47 U.S.C. § 227
Grant Administration Continuing Education Calendar

Jump to List of Trainings with Details

Click on a session below to sign up for the class or view the roster.

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<< Previous  October 2013  Next >>

  S  M   T   W   T   F   S
1  2  Understanding F&A, Brown Bag
   3
4  5
6  7
8  DCA Meeting
   11:00-12:00
   Walnut Room, EMU
9  Grants Admin 101
   10:00-12:00
   Physicians & Surgeons
   North Bldg, Conf rm 506
   Chris Pickle
10
11
12
13 14  Advanced Budgeting
    10:00-12:00
    Physicians & Surgeons
    North Bldg, Conf rm 506
    Kari Vandergrast/Josh Kerber
15
16
17
18  Effort
    10:00-12:00
    Physicians & Surgeons
    North Bldg, Conf rm 506
    Glen Bennett and Rebecca Roby
19
20
21
22
23
24  Completing a GAP
    10:00-12:00
    Physicians & Surgeons
    North Bldg, Conf rm 506
    Kari Vandergrast
25
26
27
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29
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31
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Questions? Thank you!