The University at Buffalo (UB) uses a Payroll Review System, allowed by Federal Regulations in Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly known as Uniform Guidance (UG), in place of effort certification.

UB’s Payroll Review System is an after the fact review of payroll expenditures on all Federal, Federal Flow-through, Cost Sharing and New York State awards. The Principal Investigator (PI) of the award is responsible to review the payroll expenditures to ensure that they are reflective of the actual work performed on the award during a specific reporting period. Using the RF Report Center (Report Center) Principal Investigator Dashboard or the RF Activity Interface Reporting Dashboard, the PI will verify that all payroll charges including IFR are on the award and will also review to determine if any payroll is not represented correctly. This could include but is not limited to, missing payroll (including suspense), misallocated payroll, or changes in payroll that is not reflected on the report. Please note that payroll is based on a posted date in Report Center.

When the PI receives an email notification to access the Payroll Review System electronically, the PI is responsible to review and ensure the payroll expenditures are appropriate. If the payroll is represented correctly, then the PI will select the radio button to “Agree” with the employee’s charges.

**IMPORTANT GUIDANCE RELATED TO COVID-19:**

The language for attestation has been updated in consideration of the impact of the COVID-19 public health crisis. When reviewing you must, as always, ensure that the payroll is appropriately reflective of both staff and faculty time worked, but also of time allowed based on policies adopted during the crisis. Below is the updated language that will be used in this current payroll review cycle.

*By selecting “Agree” I attest that salaries charged to this project during this period (January 1, 2020 – June 30, 2020) are consistent with university policy and reasonably reflect both work performed and emergency excused absences. I also attest that I have sufficient technical knowledge and/or that I am in a position that provides me with suitable means of verification that the work was performed.*

If the payroll is not represented correctly, the PI will select the radio button to “Disagree” with the employee’s charges and will add a Comment regarding the reason. Reports with Disagreements are segregated into a tab in the Payroll Review summary for the SPS Award Analyst to review and resolve with the PI. In some cases, following clarification of the payroll charges, the PI will determines that no payroll change is necessary. This will be documented through an email between the Award Analyst and the PI. The Award Analyst will then add a Comment to the Disagreement and select the radio button “Disagreement Resolved.”

If after review with the Award Analyst, it is determined that payroll charges will require a correction, a retro-active payroll adjustment will be completed. Additional paperwork may be required for the adjustment. Once the issue has been resolved, the Award Analyst will document the correction through an email with the PI. The Award Analyst will then add a Comment to the Disagreement and select the radio button “Disagreement Resolved.”

Once the payroll expenditures have been verified for the Payroll Review period, there should not be any further retroactivity, as the PI has confirmed the information is correct.

**Payroll Review is distributed twice a year for the posted payroll activity for the periods January 1 – June 30 and July 1 – December 31, and is to be completed by the PI in a timely manner. Reviews that are not completed timely (within 60 days of receipt of Payroll Review notification email) are subject to account access being restricted. Payroll Review is part of the award’s terms and conditions and must be completed.**

If you need training in Report Center, please contact your Award Analyst who will refer your request.
PAYROLL REVIEW

WORK INSTRUCTIONS:

After-the-fact review of payroll expenditures is required on all Federal, Federal Flow-through, Cost Sharing, and New York State awards. It is the Principal Investigator's responsibility to ensure the payroll expenditures are reflective of the work performed.

1. Navigate to the Payroll Review site at https://www.research.buffalo.edu/portal/payrollreview/index

2. Enter your UBIT Name and Password in the fields, and then click the Login button.

3. Choose the appropriate Award Reporting Period from the drop-down menu, and then click the Select button.

4. Scroll to the bottom of the page; any Awards that require review will be listed on the Not Reviewed tab.
5. To review an Award, click the View Submission icon ( ) to the left of the Title of the Award.

<table>
<thead>
<tr>
<th>Award</th>
<th>Title</th>
<th>Sponsor</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345</td>
<td>Award Needing Review</td>
<td>Erie County Medical Center</td>
</tr>
</tbody>
</table>

6. Scroll to the bottom of the page to review the Award.

- The Award Information will appear in the gray shaded area.

<table>
<thead>
<tr>
<th>Award Number: 12345</th>
<th>Associated Cost Share:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award Start Date: 1/1/2015</td>
<td>Award End Date: 12/31/2016</td>
</tr>
<tr>
<td>PI: Smith, John</td>
<td>PI Email: <a href="mailto:smithji@buffalo.edu">smithji@buffalo.edu</a></td>
</tr>
<tr>
<td>Award Name: Award Needing Review</td>
<td>Sponsor Name: Erie County Medical Center</td>
</tr>
</tbody>
</table>

- The employee Information will appear in the green shaded area.

<table>
<thead>
<tr>
<th>Review and Agree/Disagree</th>
<th>Employee Name</th>
<th>Job Title</th>
<th>Payroll Charges (this award)</th>
<th>Adjustments/Retro-activity for a Prior Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>RF EMPLOYEE SALARIES</td>
<td>Agree</td>
<td>Assoc Professor</td>
<td>$38,854.86</td>
<td>$19,778.77</td>
</tr>
<tr>
<td></td>
<td>Disagree</td>
<td>Employee Name</td>
<td>$4,635.61</td>
<td>$387.55</td>
</tr>
</tbody>
</table>

7. Review the information for each Employee. This can be confirmed in the RF Report Center in either the Principal Investigator Dashboard or RF Activity Interface Reporting Dashboard as follows:
• **Principal Investigator Dashboard**
  Go to Tracking People tab
  Select Employee Payroll Distribution for the Award Number that you are reviewing. Enter dates in the Posted Date (Select Full Month Dates Only): Between field to be the Start and the End of the Payroll Review reporting period.
  In this example it would be **07/01/2016 - 12/31/2016**.
  Select the option for All Column Values for the Award Status and the Project Status for the best results and then click OK.

  ![Principal Investigator Dashboard](image)

  This will produce a summary for the Payroll charges that posted for the reporting period by individual Employee.
The Payroll Expense Amount listed in Report Center for each individual Employee should match the Payroll Review report total for the Employee if you add the amounts in the Payroll Charges + Adjustments/ Retro-activity for a Prior Period columns. Click into Payroll Expense amount for each employee to see details of the payroll per payperiod. It is the PI's responsibility to ensure this information is reflective of the actual work performed.

The Payroll Review report also includes a TOTAL PAYROLL amount for the Payroll Charges column for all Employees and a TOTAL PAYROLL ADJUSTMENTS amount for the Adjustments/Retro-activity for a Prior-Period column. If you add these TOTALS together, this should match the Grand Total amount in the Report Center Payroll Expense Amount column.

- RF Activity Interface Reporting Dashboard
  Go to People Inquiry tab
  Select People Payroll Summary for the Award Number that you are reviewing.
  Enter dates in the Posted Date (Select Full Month Dates Only): Between field to be the Start and the End of the Payroll Review reporting period.
  In this example it would be 07/01/2016 - 12/31/2016.
  Select the option for All Column Values for the Award Status and the Project Status for the best results and then click OK.

This will produce the same summary as provided above in the Principal Investigator Dashboard instructions.

8. In the Payroll Review report, you will have to review for each Employee and select either the Agree or Disagree radio button.

- If you select to Agree for an individual, then this will move to the Approved tab.

Once you select Agree no further retroactivity should occur as you've determined the payroll is reflective of the work performed.
If you select to **Disagree** for an individual, you will be required to provide an explanation of your disagreement. This will be moved to the **Disagreements** tab.

9. Provide any **General Comments**, as necessary, for the **Award**.

10. Place a checkmark in the **I agree** field, and click on the **Submit** button to submit your review.

11. You will receive confirmation that your **Award** was submitted successfully. Click the **View All Awards in Period** button to review any additional **Awards** for the same **Award Period**.

**Disagreements** – Any Awards that contain disagreements will move to the **Disagreements** tab. **Sponsored Projects Services (SPS)** will review and communicate with the **PI** to resolve the issue. SPS will then add a comment for the resolution and will approve the disagreement. No further action is required from the **PI** in the Payroll Review report.

If a payroll adjustment is required to correct charges for the Payroll Review reporting period, then the adjustment will appear in the next reporting period.

Once a Disagreement has been resolved no further retroactivity should occur as you've determined the payroll is reflective of the work performed.