

15 de diciembre de 2014

Circular de Finanzas 15-15

DIRECTORES DE FINANZAS, PLANIFICACIÓN, ASUNTOS LEGALES Y EMPLEADOS QUE  
TRABAJAN CON FONDOS FEDERALES



### DAVIS BACON ACT

Oficina de Finanzas

La Ley Davis Bacon (Davis Bacon Act) aplica a contratistas que tienen contratos en exceso de \$2,000 y cobran de fondos federales para realizar trabajos de:

- Construcción,
- Alteraciones,
- Reparaciones (incluyendo pintura y decoración).

La Ley Davis Bacon requiere que estos contratistas paguen a sus trabajadores y obreros al menos el salario mínimo vigente en cada estado. Además requiere que sometan la nómina semanalmente utilizando el formulario WHD-347 (para instrucciones sobre cómo completarlo, favor referirse a <http://www.dol.gov/whd/forms/wh347instr.htm>).

Por tanto, se requiere que sus oficinas tomen las medidas para:

- Incluir la siguiente cláusula en los contratos previamente descritos:  
"El contratista certifica que cumple con el pago del salario mínimo federal aplicable, garantizando el cumplimiento con la Ley Davis Bacon".

("Contractor certifies that it meets prevailing wage rates in its area and warrants compliance with the provisions on the Davis Bacon Act when applicable".)

- Requerir semanalmente el formulario WHD-347 certificado por el contratista (se incluye copia del formulario). El mismo debe mantenerse guardado como parte del expediente del contratista que mantienen las Oficinas de Planificación.

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1187 Calle Flamboyán  
San Juan, Puerto Rico  
00926-1117

Tel. 787-250-0000  
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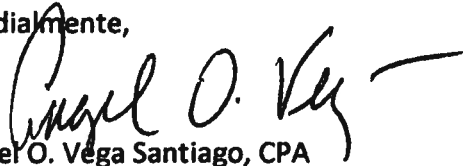
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**La falta de cumplimiento con estas medidas ha sido señalada durante varios años por los auditores que realizan la auditoría de fondos federales. Es imperativo cumplir con las mismas para no poner en riesgo los fondos federales que recibe la Universidad de Puerto Rico.**

**Estas medidas son efectivas inmediatamente.**

**Cordialmente,**

A handwritten signature in black ink, appearing to read "Angel O. Vega", with a long horizontal stroke extending to the right.

**Angel O. Vega Santiago, CPA**

**Director**



Date \_\_\_\_\_

(Name of Signatory Party) \_\_\_\_\_ (Title) \_\_\_\_\_  
do hereby state:

(1) That I pay or supervise the payment of the persons employed by \_\_\_\_\_

(Contractor or Subcontractor) \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, and ending the \_\_\_\_\_ day of \_\_\_\_\_, that during the payroll period commencing on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (Building or Work) \_\_\_\_\_, that no rebates have been or will be made either directly or indirectly to or on behalf of said \_\_\_\_\_ from the full weekly wages earned by any person and that no deductions have been made either directly or indirectly from the full wages earned by any person, other than permissible deductions as defined in Regulations, Part 3 (28 C.F.R. Subtitle A), issued by the Secretary of Labor under the Copeland Act, as amended (49 Stat. 948, 63 Stat. 106, 72 Stat. 907, 76 Stat. 357, 40 U.S.C. § 3145), and described below:

(2) That any payrolls otherwise under this contract required to be submitted for the above period are correct and complete; that the wage rates for laborers or mechanics contained therein are not less than the applicable wage rates contained in any wage determination incorporated into the contract; that the classifications set forth therein for each laborer or mechanic conform with the work he performed.

(3) That any apprentices employed in the above period are duly registered in a bona fide apprenticeship program registered with a State apprenticeship agency recognized by the Bureau of Apprenticeship and Training, United States Department of Labor, or if no such recognized agency exists in a State, are registered with the Bureau of Apprenticeship and Training, United States Department of Labor.

(4) That \_\_\_\_\_

(a) WHERE FRINGE BENEFITS ARE PAID TO APPROVED PLANS, FUNDS, OR PROGRAMS  \_\_\_\_\_

In addition to the basic hourly wage rates paid to each laborer or mechanic listed in the above referenced payroll, payments of fringe benefits as listed in the contract have been or will be made to appropriate programs for the benefit of such employees, except as noted in section 4(c) below.

(b) WHERE FRINGE BENEFITS ARE PAID IN CASH  \_\_\_\_\_

Each laborer or mechanic listed in the above referenced payroll has been paid, as indicated on the payroll, an amount not less than the sum of the applicable basic hourly wage rate plus the amount of the required fringe benefits as listed in the contract, except as noted in section 4(c) below.

(c) EXCEPTIONS

EXCEPTION (CRAFT)	EXPLANATION

ISSUES:

NAME AND TITLE	SIGNATURE
<p>THE WILLFUL FALSIFICATION OF ANY OF THE ABOVE STATEMENTS MAY SUBJECT THE CONTRACTOR OR SUBCONTRACTOR TO CIVIL OR CRIMINAL PROSECUTION. SEE SECTION 1001 OF TITLE 18 AND SECTION 231 OF TITLE 51 OF THE UNITED STATES CODE.</p>	

14 de febrero de 2015

DIRECTORES DE FINANZAS Y CONTABILIDAD



**CUMPLIMIENTO REGLAMENTACION RELACIONADA CON TRAMITE DE PAGOS**

Oficina de Finanzas

El 10 de junio de 2014 la Oficina del Contralor de Puerto Rico (OCPR) emitió el informe CP-14-20 de la Universidad de Puerto Rico en Carolina. El informe señala que se realizaron pagos para los cuales no se presentaron los recibos originales.

Esto es contrario al Artículo V-M de la Circular de Finanzas 00-13 que establece que se exigirá original de los documentos de pago, así como de los documentos justificantes.

Favor de instruir al personal de su oficina para que siempre requieran los originales de los recibos, facturas y de cualquier otro justificante necesario para realizar un pago.

Cordialmente,

José E. Márquez Hiraldo  
Director

goc

Anejo

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