



Welcome to Personnel 101 Training!

Introduction to Personnel Basics

Open the Personnel 101 PowerPoint and Guides at
budgetingandpayroll.cofc.edu/finance-training

Session Goals

Goals for Today's Session:

- Introduce personnel and payroll terms
- Review Roster
- Review Labor Distribution
- Introduce Salary Adjustment Accounts
- Transfer Review
- Personnel Research



Personnel Terms

- Unclassified – Permanent employees not subject to SC grievance rights, coaches, faculty & high-level senior staff
- Classified – Permanent employees able to participate in SC grievance rights, most of the non-faculty permanent employee employees
- Exempt – Exempt from FLSA laws, earns a set wage, “salaried”
- Non-exempt – Subject to FLSA laws, earns overtime for hours *worked* hours over 40, “hourly”
- Semi-monthly – twice a month
- Employee Class – work category for an employee

Employee Class



| E-Class | E-Class Description |
|---------|-------------------------------|
| C2 | Coach (10 Months) |
| C4 | Coach (12 Months) |
| E1 | Exempt Classified (Full Time) |
| F1 | Faculty (9 Months) |
| F3 | Faculty (11 Months) |
| FA | Adjunct Appointment |
| N1 | Non-Exempt Class (Full Time) |
| N2 | Non-Exempt Class (Part Time) |
| N3 | Non-Exempt (Public Safety) |
| N4 | Non-Exempt (Full Timedclock) |
| S1 | Student (Federal Work Study) |
| S2 | Student (Non-Work Study) |
| S6 | Graduate Assistant (Hourly) |
| S7 | Graduate Research Assistant |
| T1 | Temporary Employee (Hourly) |
| T2 | Temporary Employee (Salary) |
| T3 | Temp Emp (Hourly Timedclock) |
| U1 | Senior Admin (Non-Teaching) |
| U2 | Academic Unclass (12 Months) |
| U3 | Academic Unclass (9 Months) |

Payroll Schedule

- Exempt – Paid Current
 - Earnings for 1/1 to 1/15 are paid on 1/15
- Non-exempt – Paid on “a lag”
 - Earnings for 1/1 to 1/15 are paid on 1/31
- Non-exempt Encumbrances
 - Banner calculates encumbrances on number of workdays between the 1st and 15th, and the 16th & the last day of the month, which varies from period to period.
 - The College pays permanent non-exempt semi-monthly, which does not vary.
 - I.e. Encumbrances for non-exempt labor will always be slightly off.
 - Banner does not decrease encumbrances, so temporary labor encumbrances are usually overstated.

Payroll Schedule

- Encumbrance Adjustments during Payroll
- Fringe Adjustments during Payroll
- Budget Transfer Timing – Budget Office receives personnel action sheets after the employees' first paycheck
 - Exempt employee's start day is 1/1, received 1/16, scheduled to be entered by 1/31
 - Non-exempt employee's start day is 1/1, received 1/31, scheduled to be entered by 2/15
- Encumbrance liquidation/encumbrance
 - Adjust contract hours for the remainder of the FY

Account Numbers

- Budget occurs in the same account as the expense
 - 610111 Unclassified – Base salary for “F” “U” and “C” employee class
 - 610210 Classified – Base salary for “N” and “E” employee class
 - 610112 Chair and Director Stipends
 - 610113 Dual Employment Non-Concurrent – Add pays outside contract period
 - 610114 Dual Employment Concurrent – Add pays within contract period
 - 610211 Temporary Labor
 - 610414 Other Earnings, usually Bonuses
 - 610411 Terminal Pay, usually Leave Payouts
 - 610129 Adjunct Fall
 - 610130 Adjunct Spring
 - 610412 Overtime

Account Numbers & NSF

- Review on a regular basis for funding NSF deficits
 - 610112 Chair and Director Stipends
 - 610113 Dual Employment Non-Concurrent
 - 610114 Dual Employment Concurrent
 - 610414 Other Earnings, usually Bonuses
 - 610129 Adjunct Fall
 - 610130 Adjunct Spring
 - 610412 Overtime
- Review case by case – Encumbrances are usually overstated – Will the current budget be enough to cover the final expense?
 - 610211 Temporary Labor
 - Student Labor/Assistantships



Account Numbers

- Budgets typically in the Pool (but can vary)
- Student Labor
 - **Budget** 61030 Student Employment Budget; *Expense* 610320 Non-Work Study, 610310 Federal Work Student
 - **Budget** 61033 Assistantships; *Expense* 610331 Teaching, 610332 Research, 610333 Graduate

Roster & Variances



| Position | Position Status | Name | Employee Class | FTE | Salary Table | Budgeted Salary | Actual Salary | Variance | Internal Title | State Title | Notes |
|---|-----------------|-------------------|------------------------------|---------------|--------------|-----------------|----------------|----------------|------------------------------|-------------------------------|------------------------------|
| 110033 - Budget & Payroll Services | | | 110001 - 302001 - 110 | | | | | | | | |
| Classified | | | | | | | | | | | |
| 6315 | Vacant | Duck, Daffy | E1 | 1.0000 | 06 | 0 | 0 | 0 | Administrative Coordinator I | Accountant/Fiscal Analyst III | |
| 6317 | Active | Mouse, Mickey | E1 | 1.0000 | 06 | 20,000 | 20,000 | 0 | Research Coordinator | Accountant/Fiscal Analyst III | |
| 6354 | Active | Mouse, Minnie | E1 | 1.0000 | 07 | 37,000 | 37,000 | 0 | Associate Professor | Associate Professor | |
| 6587 | Active | Piggy, Ms | E1 | 1.0000 | 08 | 0 | 52,000 | -52,000 | Director | Program Coordinator I | Funded by XYZ Appropriations |
| 86485 | Active | Jasmine, Princess | N1 | 1.0000 | 05 | 47,300 | 47,300 | 0 | Sr. Instructor | Associate Professor | |
| 112569 | Active | Lightyear, Buzz | N1 | 1.0000 | 05 | 45,000 | 45,000 | 0 | Operations Manager | Accountant/Fiscal Analyst II | |
| 129457 | Active | de Vil, Cruella | N1 | 1.0000 | 05 | 82,000 | 82,000 | 0 | Benefits Counselor W/C Coord | Accountant/Fiscal Analyst II | |
| 130837 | Active | Bell, Tinker | E1 | 1.0000 | 09 | 42,500 | 42,500 | 0 | Postal Specialist | Accounting Fiscal Manager III | |
| 133555 | Active | Hook, Captin | E1 | 1.0000 | 07 | 55,000 | 58,000 | -3,000 | Technical Director | Accountant/Fiscal Manager I | |
| Total Classified | | | | 9.0000 | | 328,800 | 383,800 | -55,000 | | | |

- Review Variance between Budgeted Salary and Actual Salary

Labor Distribution



NHRDIST

Payroll Distribution

- Labor Distribution in e-Print
- Displays earnings by employee, position, job assignment, account and organization
- Should be reviewed every pay period
- Reports – PZR Earnings and PZR Encumbrances

Salary Adjustment Accounts

- 610133 – Faculty Salary Adjustments (F%)
- 610233 – Staff Salary Adjustments (N%, E%, U%, C%)
- Occurs in Schools' main Index; Varies for other Divisions
- Flow-throughs for **permanent** salary adjustments
- Deficits will need to be funded by the end of the quarter
- Use – As long as permanent salaries are funded, division/department can use excess funds for anything

Beginning October 1, 2021, the College implemented Banner's Non-Sufficient Funds functionality. The Non-Sufficient Funds (referred to as "NSF") functionality in Banner is a tool used for budget and expense management. Banner NSF checking will only allow purchase orders, accounts payable disbursements, and journal entries, or budget reallocations to be issued or recorded on an **account type** containing a sufficient available balance. The Budget Office encourages departments to review and ensure proper funding for account type expenses on a regular basis. The Budget Office will process budget reallocation transfers within an Index for unfunded account types deficits on September 1st, December 1st, March 1st, and June 1st.

Budget Transfers

- Budget Office manages and reconciles 610111/610210 as new personnel actions are submitted
- 610112 is typically reconciled in the Fall
- Vacant Positions
 - Ledger 1 (Index that begins with “1”)
 - Vacant U%, N%, C%, & E% Position - BD04 (temporary) sweep of the unearned budget from 610111/610210 to College’s central pool
 - Vacant F% Position – BD04 (temporary) sweep from 610111 to the Central Adjunct Pool
 - Non-Ledger 1 (Index does not begin with “1”)
 - Vacant U%, N%, C%, & E% Position – BD04 (temporary) sweep from 610111/610210 to 610233 of the same Index
 - Vacant F% Position – BD04 (temporary) sweep from 610111 to 610133 of the same Index

Budget Transfers



Vacant Position Transfers
Examples

| | | | | | Position - Last Name Swp Vac |
|----------------|-------|------|--------|--------|-------------------------------------|
| Central Pool | Plus | BD04 | 110003 | 61021 | 10000 123456 - Mouse Swp Vac |
| Home L1 Index | Minus | BD04 | 110033 | 610210 | -10000 123456 - Mouse Swp Vac |
| Adjunct Pool | Plus | BD04 | 120001 | 61011 | 15000 563247 - Jasmine Swp Vac |
| Home L1 Index | Minus | BD04 | 120016 | 610111 | -15000 563247 - Jasmine Swp Vac |
| Home NL1 Index | Plus | BD04 | 230000 | 610233 | 15000 985623 - Piggy Swp Vac |
| Home NL1 Index | Minus | BD04 | 230000 | 610210 | -15000 985623 - Piggy Swp Vac |

Budget Transfers

- New Hires
 - BD02 (permanent) transfer from determined Index/610133/610233 to home Index/610111/610210 to align budgeted salary to the new hire salary
 - BD04 (temporary) transfer to return swept vacant funds to home Index/610111/610210 for the funds needed after the BD02 aligning salary for the remainder of the fiscal year
 - The full recurring/permanent amount remains home Index's **recurring/permanent** budget at all times

Budget Transfers



**New Hire Position Transfers
Examples**

BD02 Align Salary

| | | | | | | Position - Last Name Inc Sal |
|------------------|-------|------|--------|--------|-------|-------------------------------------|
| Home Index | Plus | BD02 | 110033 | 610210 | 9735 | 123456 - Hook Inc Sal |
| Determined Index | Minus | BD02 | 110012 | 610233 | -9735 | 123456 - Hook Inc Sal |

BD04 Return Funds

| | | | | | | Position Prior Last Name New Last Name Ret Vac |
|--------------|-------|------|--------|--------|--------|---|
| Home Index | Plus | BD04 | 110033 | 610210 | 22000 | 123456 Mouse Hook Ret Vac |
| Central Pool | Minus | BD04 | 110003 | 61021 | -22000 | 123456 Mouse Hook Ret Vac |

31735 Total Earnings for 123456 Hook
for the remainder of the FY

Funding Transfers

| | | | | | | |
|------------------|-------|------|--------|--------|-------|------------------------|
| Determined Index | Plus | BD02 | 110012 | 610233 | 9735 | 123456 - Hook Fund Sal |
| Source of funds | Minus | BD02 | 110017 | 61030 | -9735 | 123456 - Hook Fund Sal |

OR

| | | | | | | |
|------------------|-------|------|--------|--------|-------|-------------------------------|
| Determined Index | Plus | BD02 | 110012 | 610233 | 9735 | 123456 - Hook Fund Sal 563247 |
| Source of Funds | Minus | BD02 | 110014 | 610210 | -9735 | 123456 - Hook Fund Sal 563247 |

Budget Transfers

- Salary Increase
 - BD02 (permanent) transfer to increase salary on a full FY/12-month basis
 - BD04 (temporary) transfer to the unearned portion of the salary increase, i.e. if salary increase is effective 1/1, employee only earns 50% of the salary increase for the current FY

Budget Transfers



Salary Increase Transfers
Examples

BD02 Align Salary

| | | | | | | Position - Last Name Inc Sal |
|------------------|-------|------|--------|--------|-------|-------------------------------------|
| Home Index | Plus | BD02 | 110033 | 610210 | 8000 | 123456 - Hook Inc Sal |
| Determined Index | Minus | BD02 | 110012 | 610233 | -8000 | 123456 - Hook Inc Sal |

BD04 Sweep Unearned Funds

| | | | | | | Position - Last Name Swp Urn |
|------------------|-------|------|--------|--------|-------|-------------------------------------|
| Determined Index | Plus | BD04 | 110012 | 610233 | 4000 | 123456 - Hook Swp Urn |
| Home Index | Minus | BD04 | 110003 | 61021 | -4000 | 123456 - Hook Swp Urn |

Funding Transfers

| | | | | | | |
|------------------|-------|------|--------|--------|-------|------------------------|
| Determined Index | Plus | BD02 | 110012 | 610233 | 8000 | 123456 - Hook Fund Sal |
| Source of funds | Minus | BD02 | 110017 | 61030 | -8000 | 123456 - Hook Fund Sal |

OR

| | | | | | | |
|------------------|-------|------|--------|--------|-------|-------------------------------|
| Determined Index | Plus | BD02 | 110012 | 610233 | 8000 | 123456 - Hook Fund Sal 563247 |
| Source of Funds | Minus | BD02 | 110014 | 610210 | -8000 | 123456 - Hook Fund Sal 563247 |

Budget Transfers

- Leave Payouts Funding
 - E&G – BD04 (temporary) funding from remaining vacancy funds in the College's central pool to the home Index/610411
 - Non E&G – BD04 (temporary) transfer from the remaining vacancy funds in home Index/610133/610233 to the home Index/610411.

Budget Transfers



Leave Payout Transfers Examples

| BD04 Return Vacancy Funds | | | | | Position - Last Name Swp Urn |
|----------------------------------|-------|------|--------|--------|-------------------------------------|
| Home Index | Plus | BD04 | 110012 | 610411 | 2500 123456 - Hook Ret LPO |
| Central Pool | Minus | BD04 | 110003 | 61021 | -2500 123456 - Hook Ret LPO |
| Home Index | Plus | BD04 | 220028 | 610411 | 2500 123456 - Hook Ret LPO |
| Central Pool | Minus | BD04 | 220028 | 610233 | -2500 123456 - Hook Ret LPO |

Research

- Common Personnel Filters
 - Type = BD% All budget transfers
 - Type = BD04 All temporary budget transfers
 - Type = BD02 All permanent budget transfers
 - Account = 61% All personnel accounts
 - Account = 610210 Classified Activity
 - Account = 610111 Unclassified Activity
 - Account = 610133 Faculty Salary Adjustments
 - Account = 610233 Staff Salary Adjustments
 - Description = %Position%
 - Description = %LastName%



Research – FY22 Roster

- BD01 (Adopted Budget) Budget rolls

DETAIL TRANSACTION ACTIVITY

| Account | Organization | Program | Field | Amount | Increase (+) or Decrease (-) | Type | Document * | Transaction Date * | Activity Date * | Description |
|---------|--------------|---------|-------|------------|------------------------------|------|------------|--------------------|-----------------|---------------------------|
| 610210 | 302001 | 110 | OBD | 550,710.00 | + | BD01 | L0000014 | 07/01/2021 | 06/08/2021 | Roll Original Budget FY22 |
| | | | Total | 550,710.00 | + | | | | | |

1 of 1 | 10 Per Page

- Emailed initial BD01 roster displays how the total budget is detailed by employee
- If you know the starting point, use FGITRND for any research

Research

- Export all transfers for a position
- Detail Transaction Activity – Enter COA (1) and FY
- Enter BD% and %PositionNumber% in filters

ellucian Detail Transaction Activity FGITRND 9.3.12 (PROD)

| | | | | | |
|---------------|-----------------------------------|-----|--------------|---------------------------------|-----|
| COA: | <input type="text" value="1"/> | ... | Fiscal Year: | <input type="text" value="21"/> | ... |
| Index: | <input type="text"/> | ... | Fund: | <input type="text"/> | ... |
| Organization: | <input type="text"/> | ... | Account: | <input type="text"/> | ... |
| Program: | <input type="text"/> | ... | Activity: | <input type="text"/> | ... |
| Location: | <input type="text"/> | ... | Period: | <input type="text"/> | |
| Commit Type: | <input type="text" value="Both"/> | | | | |

Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.

ellucian Detail Transaction Activity FGITRND 9.3.12 (PROD) ADD RETRIEVE RELA

COA: 1 Fiscal Year: 21 Index: Fund: Organization: Account: Program: Activity: Location: Period: Commit Type: Both

DETAIL TRANSACTION ACTIVITY

Basic Filter Advanced Filter

| | | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|---------------------------------------|
| Account | Organization | Program | Field | Amount | Type | Description |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="BD%"/> | <input type="text" value="%123456%"/> |

Add Another Field ...

Research

- Research all permanent personnel transfers
- Detail Transaction Activity – Enter COA (1) and FY
- Enter BD02 in type and 61% in Account in filters

ellucian Detail Transaction Activity FGITRND 9.3.12 (PROD)

COA: 1 Fiscal Year: 21 Index: Fund: Organization: Account: Program: Activity: Location: Period: Commit Type: Both

DETAIL TRANSACTION ACTIVITY

Basic Filter Advanced Filter

| Account | Organization | Program | Field | Amount | Type |
|---------|--------------|---------|-------|--------|------|
| 61% | | | | | BD02 |

Add Another Field ...

Research

- Research all faculty salary adjustment transfers
- Detail Transaction Activity – Enter COA (1) and FY
- Enter BD% and 610133 in filters OR BD% and 610111

ellucian Detail Transaction Activity FGITRND 9.3.12 (PROD)

COA: 1 Fiscal Year: 21 Index: Fund: Organization: Account: Program: Activity: Location: Period: Commit Type: Both

DETAIL TRANSACTION ACTIVITY

Basic Filter Advanced Filter

| | | | | | |
|---------|--------------|---------|-------|--------|------|
| Account | Organization | Program | Field | Amount | Type |
| 610133 | | | | | BD% |

Add Another Field ...

ellucian Detail Transaction Activity FGITRND 9.3.12 (PROD)

COA: 1 Fiscal Year: 21 Index: Fund: Organization: Account: Program: Activity: Location: Period: Commit Type: Both

DETAIL TRANSACTION ACTIVITY

Basic Filter Advanced Filter

| | | | | | |
|---------|--------------|---------|-------|--------|------|
| Account | Organization | Program | Field | Amount | Type |
| 610111 | | | | | BD% |

Add Another Field ...