Budget Manager's Meeting Notes

April 19, 2018 (blue type indicates comments added during meeting)
UCC 3rd Floor Conference Room

1. **Introductions (standard item)**

2. **Excel Training**

3. **Report from Controller's Office – *Randall Rowland***

   a. Year-End payroll accrual process (see attachment at end of file)
   The PowerPoint presentation was emailed out after the meeting.

   b. Travel Services is having a Travel Forum on Wednesday, April 25 from 9:30 -10:30 in room 106 of the Nursing Building. It will simply be a small bit of information disbursed on what we see are the most common issues; the newest information (lodging, new FY18 Encumbrance procedures, etc.); and a Q & A open discussion. Due to seating space, please let one of our travel services team members know via email if any of the budget managers or their department members have an interest in attending. We will add your name to the list provided seating is available.

   c. There is an Asset Management Forum that will take place May 10th from 9:30-10:30am in room 108.3 of the Campus Center Ballroom. Please share this with your departments.

4. **Report from Human Resources – *Paula Kepes***

   a. New Faculty Administration Policy

b. Separation Dates - Per BOR policy, the separation date for an existing employee is the day after the last day worked.

c. Clarification on start dates for quarterly reclassification process and in-range adjustments.
- The effective date for hiring bi-weekly employees should be the first day of the bi-weekly pay period (Sunday). For most people, the first date the bi-weekly employee would work would be that next Monday. This first Monday of the pay-period is the on-boarding date for those hires. For monthly, the effective date for hiring new employees should be the first date of the pay period. For most people, the first date the monthly employee would work would be the first business day of that pay period. If your monthly hire cannot start the first of the pay period, it is requested that he/she starts on the next bi-weekly start date (Monday) so they can be part of that on-boarding their first day. Please note that if you new monthly hire does not start of the first day of the pay period, they will not start benefits eligibility until the following month.
- The quarterly Process for In-Range Adjustments and Reclassifications applies only to filled positions with current incumbents. Vacant positions that will have changes to their position dynamics are not held to this schedule.
- FSLA Threshold Clarification: When reviewing a hire for FSLA salary requirements, Class & Comp firsts looks to the job duties before the salary threshold limit. If the pay grade for a position is deemed to be non-exempt, the position will be classified as bi-weekly and an hourly salary will be used. Positions classified as paygrade 10 and above should be exempt with a salary over the threshold ($47,746). However, a position classified at a pay grade 9 or lower could have an hourly rate that equates to a salary over the FSLA threshold (if salary offer is above the minimum for the pay grade). If a Supervisor would like to offer an annual salary to a candidate over the FSLA threshold for a position that is currently non-exempt, they must first contact their HR Business Partner who will in turn connect with Comp & Class to reevaluate the job duties. IF the job is determined to be exempt, based on the duties test AND the salary offered, the job will move back through the work flow in P.A. to Budget Services so that the attributes of the job position can be changed. HR will make that decision and then the offer can be made based on their salary guidance. For further information regarding FLSA, you can consult the DOL website for the Higher Ed Exemption Factsheet.

5.   **New Earnings Codes for Faculty and Staff – Kristin Smith**

Prior to our transition to OneUSG, the System Office also revised some of the Earnings Codes that we've been using for faculty and staff. Below is a short list of the most commonly used Earnings Codes that we will use going forward. A complete list of Earnings Codes should be made available by Human Resources in the near future.

Type of Pay	Examples	How to Initiate	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code
Interim -move to different position due to vacancy or new position while search is being conducted; longer term in nature.	EE filling vacant position until vacancy is filled, filling newly created position during search	Institution Specific PAR or PAF	Faculty/Staff	Yes	Yes	Yes	Yes	REG
Acting -move to a newly created or existing position as a reassignment of duties for short period of time; designated in this position for a set period of time.	EE filling LOA vacancy	Institution Specific PAR or PAF	Faculty/Staff	Yes	Yes	Yes	Yes	REG
Temporary Assignments								
Temporary Assignment (FAC) -duties outside of Academic contract	Built a cabinet, FAC member that teaches and also referree; teaching a CE class	PAR/PAF-if more than 60 days Inst Specific Supp Pay Form-< 60 days	Faculty	No	No	No	No	SNF
Temporary Assignment (FAC) - addition to Academic Contract	Special or unique assignments, innovative course development, Quality Matters program, reviews for online courses	PAR/PAF-if more than 60 days Inst Specific Supp Pay Form-< 60 days	Faculty	Yes	Yes	Yes	Yes	SUF
Temporary Assignment (Staff) -outside normal job duties	Accountant designs web site, working concessions, research	PAR/PAF-if more than 60 days Additional Pay-< 60 days	Staff	No	No	No	No	SNS
Temporary Assignment (Staff) -within job description	Rarely used, must be documented: May be earnable comp is EE is currently in a benefited position subject to Retirement	PAR/PAF-if more than 60 days Inst Specific Supp Pay Form-< 60 days	Staff	Yes	Yes	Yes	Yes	SUS
Temporary Assignment (Student-One Time)	Student Assistant writes an one-time article for the school newspaper;	Institution Specifc Supplemental Pay Form	Student	No	No	No	No	STU
Temporary Assignment (Student-Additional Job Instance)	Short-term secondary job instance (Ex: work for newspaper for 1 semester)	Institution Specific PAR or PAF	Student	No	No	No	No	REG

We received confirmation from Shared Services that earnings code STU can be used to pay students compensation requests to FWS students and the 524100 account will be expensed.

6.   Summer Student Hiring Process – *Kristin Smith & Megan Tait*

This year we will not be using Summer Temp (54C) positions for students working in the summer who are not enrolled for summer courses (but will return to take fall courses). Instead, students will remain in their 54T Student Assistant positions and FICA will be added to their job data in HCM. This change should make the summer hiring process easier; however, there are some items to note that will change for our current processes. Please keep in mind for that a student must be enrolled in fall courses to be classified in a student position for the summer.

- The first date for summer Student Assistant hires is 5/20/18 so summer hire ePARs/PARs will need to use the 5/20/18 effective date. You will need to submit your summer hire ePARs/PARs that must include the estimated number of hours the student will work through the summer added in the ePAR/PAR summary box or comments section (regardless of whether or not they are enrolled in summer classes). This estimate will be used in the calculation of FICA needed (if applicable). Also please note if you know that the student is not enrolled in classes in your ePAR/PAR comments.
- Career Services will confirm if the student is enrolled in summer courses when they receive the ePAR/PAR. Career Services will alert the hiring department if the student isn't enrolled for summer and will be FICA eligible.
- Students that are FICA eligible (not taking summer courses) will be required to have FICA budget established for the estimated number of summer working hours that was indicated in the ePAR/PAR

comments. This could be broken out between FY18 and FY19 if the student works through July. Budget will request Budget Amendments covering this FICA from you when we receive the ePAR/PAR. The hire will not be sent to Payroll until the FICA budget is in place for FY18 and FY19.

- The end of the student summer payrolls is 7/28/18. Fall rehire and change ePARs/PARs need to be submitted for any student (enrolled) returning to work for fall with an effective date no earlier than 7/29/18.
- All active students working in the summer will be terminated effective 7/28/18 from their summer position(s). Termination ePARs/PARs will be needed if the student is resigning/graduating after the spring semester.

As in the past, GAs can be hired in SA positions for the summer if they will be enrolled in the fall. All students who are working in the fall will need fall rehire/change ePARs/PARs.

7.   OneUSG Transition Updates – *Cole Stratton*

On Monday, April 9th an email was sent out to the Budget Managers' regarding some common concerns we've received since the HCM conversion. Please see the responses to those concerns below:

a. **Payroll Distribution Reports** – As of the end of last week general access to ADP reporting has been removed. Only about 5 people have access to ADP reporting and it is limited to running existing reports not creating new ones. Cole Stratton in the Budget Office has created a combined payroll distribution report from July 1, 2017 through April 7, 2018. This will be distributed to the Budget Managers by Friday, April 20. This includes all the ADP data and one biweekly from the OneUSG Connect HCM module. Please share so your departments may complete their reconciliations. Future reports will only contain data from the HCM module.

b. **Job Numbers for Student and Temporary Employment** – Students and temporary employees hired in more than one job are having difficulty determining which job to clock in when using the web clock. The only information provided on the screen to differentiate jobs is the Job Record Number (0, 1, 2, etc.). We ran a query that shows the job record for everyone. We need to massage the output prior to distributing to you all. However, this will let your students know which employment record goes to which job. Some students are hired in 2 jobs in the same department so we added the fund code and the Reports To supervisor to help differentiate. Please share this with the folks in your area that may supervise these students. This is just a short term stop gap until something more permanent can be provided or we learn more about the system.

This report may be found on Budget Services website at:

Budget Management Tools

Budget

Home / Administration / Business and Finance / Budget / **Budget Management Tools**

OneUSG Connect

ADP to OneUSG Position Crosswalk

Funding/Combination Codes

Job Record Numbers for Student Employees

Students and supervisors can filter the report by student name and then find the job record number to use for time stamping. We need you to share this information within your areas to your folks who supervise students. Also, please let us know if someone is missing from this report.

c. **Vacant Position Reports To** – Vacant positions without the Reports To field completed will not transition across systems and into FY19's budget in PeopleSoft financials. We also need the data to populate in our ePAR system. On Wednesday morning, April 4, Liz sent an email requesting Budget Managers to provide the missing information. A second email was distributed on April 10 to budget managers that still had blank Reports To fields on positions. The final reminder was sent to all Budget Managers on Monday, April 16. Any vacant positions without Reports To data as of 5:00 pm on Wednesday, April 18 will be inactivated in both HCM and the FY19 Budget Development module. Any budget amounts in these positions will be moved to the department's operating expense line (account 700000). The list of positions that will be inactivated will be sent to the Budget Managers this Friday, April 20th.

d. **Changing Reports To/Time Approver Data** – We (Budget/HR) have redesigned this form to better provide the information needed. When a supervisor's position becomes vacant we generally will not change the Reports To. The purpose of using position numbers is to keep the organizational structure in tact. However, the Time/Absence approver will need to be changed until a replacement is found.

Also, we're now asking that you return the form to the Budget Office. We will route as appropriate. Please see the new form on Budget's website at: https://www.westga.edu/administration/business-and-finance/budget/assets/docs/business-management-tools/Supervisor-Approver-Change-Request-Form.pdf. When you download the form, it converts to a fillable PDF.
Please submit these forms to the Budget Office first. We will route those to Payroll after our review.

e. **Time Approval Dates Changing** – Please be sure to review the dates that time for bi-weekly and monthly employees need to be submitted and approved. These may be found on HR's website at: https://www.westga.edu/hr/payroll-schedules.php For example, monthly absence requests must be approved by the 20th of April and not in the following month as in ADP.

f. **Who to Contact** – Where help requests from departments need to be sent for:

- Absences, Benefits, Direct Deposit, Taxes, Time, and Time Approvers – Payroll at: payroll@westga.edu
- eMail addresses, Phone Number changes, and Job Data (for Budget Services) – Employment Services at: employment-services-list@westga.edu
- Login Problems – UWG ITS Helpdesk at: servicedesk@westga.edu
- Position Data and Reports To Supervisors – Budget Services at: Budget-services@westga.edu
- The OneUSG Implementation Support Team <oneusg-list@westga.edu email will be disabled soon.

Please let us know of other concerns you may have. Thanks again for your continued assistance.

8.   Year End Calendar (Controller) – *Kristin Smith*

The Year End Calendar for FY18 has been posted to the Controller's Website.
https://www.westga.edu/administration/business-and-finance/controller/index.php
Roundtable

Randall informed everyone of the payroll journal description error for the March 2nd Bi-Weekly. The description is for August which was an error that was not caught for posting.

Academic Affairs Only

9.   Summer Faculty Payments – *Kristin Smith*

In the following days you should all receive the 2018/2019 summer faculty payment calendar and updated payment template. We are awaiting final confirmation on the Earnings Codes that will be used before we send that email out. The Earnings Codes have changed with the OneUSG conversion.

We have confirmed the following earnings code structure for summer payroll with USG:

Earnings Codes
SUF – 516200 – administrative or other duties besides teaching
SUM – 513100 – teaching (full-time faculty)
REG – 512100 – teaching (part-time faculty)

10.   Faculty Contract Timeline – *Kristin Smith*

FY19 Faculty Contract Timeline		
Date	Day/s	Action
April 23	Tuesday	==Provost Office needs to provide Promotion & Tenure information to Budget by April 23.==
May 4th	Monday	Colleges and units return templates to the Provost Office, which verifies that increases meet parameters along with PARs for new faculty to be included in Batch I
May 18th	Friday	PARs for Promotion & Tenure and New Faculty to be included in **Batch I** to HR/Budget Services.
May 21st	Monday	Provost Office returns Faculty Contract templates to HR/Budget Services. PARs should already be sent by this time.
May 21st – May 31st	Monday-Friday	Budget Services and HR review **Batch I** contracts and coordinate adjustments with Provost Office. Identify & communicate discrepancies that will be moved to Batch III with Provost Office.
June 4th	Monday	PARs due to Provost Office for new faculty included in **Batch II**
June 11	Monday	Provost Office sends any new faculty PARs to be included in **Batch II** to HR/Budget Services.
June 11-15	Monday-Friday	Provost Office makes any corrections/adjustments necessary to Contract Database and issues **Batch I** contracts.
June 15	Friday	Provost Office sends **Batch I** faculty contracts and letters to President's Office and **Batch II** Contract Database to Budget Services and HR.
June 18-25th	Friday - Monday	Budget & HR simultaneously review Batch II Faculty Contracts. Identify & communicate discrepancies that will be moved to Batch III with Provost Office.
June 22	Friday	Batch I Faculty contracts ready for pick-up in the President's Office by college and unit budget managers.
June 25-29	Monday-Friday	Provost Office makes any corrections/adjustments necessary to Contract Database and issues Batch II contracts
June 29	Friday	Provost Office sends faculty contracts to President's Office for Batch II
July 6	Friday	Batch II Faculty contracts ready for pick-up in the President's Office by college and unit budget managers.
July 9	Monday	PARs due to Provost Office for any new faculty to be included in **Batch III**
July 12	Thursday	Provost Office sends any new faculty PARs to be included in **Batch III** to HR/Budget
July 17-23	Tuesday - Monday	Budget Services and HR review **Batch III** contracts and coordinate adjustments with Provost Office
July 24-25	Tuesday - Wednesday	Provost Office makes any corrections/adjustments necessary to Contract Database and issues **Batch III** contracts
July 26	Thursday	Provost Office sends faculty contracts to President's Office for **Batch III**
July 30	Monday	**Batch III** Faculty contracts ready for pick-up in the President's Office by college and unit budget managers.
August – September		Faculty contracts will be addressed the following Wednesday of the month after Batch III. Provost to send contact data for employees needing new

		contracts or revisions to Budget/HR by Wednesday and Budget/HR will review file by that Friday and respond back to the Provost Office.

Understanding the Year-End Payroll Accrual Process

- The year-end payroll accrual is a process utilized for a bi-weekly payroll that crosses fiscal years. It creates payroll expenses (Accounts 522xxx and 551xxx) to be posted into the <u>old</u> fiscal year and a reversal of those expenses to be posted into the <u>new</u> fiscal year.
- Because our hourly employees are currently paid on a <u>bi-weekly basis</u> that falls on the Friday following the end of the payroll period, a payroll accrual is needed at year end to ensure that all of the payroll expenses attributable to the current year are captured from both a budget and a GAAP perspective.
- Historically, we have followed the year-end closing manual to the letter, utilizing the <u>PeopleSoft Year-End Payroll Accrual</u> process. The process requires that we choose (1) a Payrun ID on which to base the accrual, (2) an offset account to record the liability, etc.
- PeopleSoft will automatically produce two (2) payroll entries. The first will be the <u>current-year accrual</u> based on the parameters that we entered on the previous slide. The second will be an

exact reversal of that entry on July 1st. The issue with this process in the past is that the PeopleSoft-calculated accrual has not been accurate, and we've had to make several manual adjustments to the journal entry. This means that the entry that we ultimately post does not match the PeopleSoft-calculated entry.

- As stated previously, PeopleSoft will create an exact reversal of the accrual entry that it created and it will post it on July 1st. Since we had to manually adjust that entry, the accrual entry that is ultimately posted and the PeopleSoft-created reversal no longer match.
- Due to the need for a manual reversal journal, departments will see three payroll accrual-related entries in July.
    - The first entry is the PeopleSoft exact reversal.
    - The second entry is the reversal of what we actually posted, including our manual adjustments.
    - The third entry is an entry to offset the effects of the PeopleSoft exact reversal, since it is not needed.

Since we have to use an estimate for the year-end payroll accrual, any differences between the estimate and the actual payroll can theoretically either add to or take away from your subsequent-year departmental budget.

Also, the three (3) accrual-related entries in July make our reports a little hard to follow.

- Until we can successfully master seeing into the future, there's nothing we can do about the estimate versus actuals differences. Regarding the multiple journals, though, I am going to suggest that we discontinue use of the PeopleSoft-calculated accrual for FY2018 and that we move to a 100% manually-calculated accrual, by employee. This would mean there will only be one payroll accrual-related entry in July.
- The manually-calculated accrual journal will allow us to have accrual data by employee. In July or August, the Budget Office will take that accrual-reversal journal to create Budget Amendments to clean up any surplus or deficits caused by this difference between actual payroll versus the accrual estimate (this should be rare).