



# Guide to E&G salary budgets

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## PURPOSE

The following guide will explain how E&G salary budgets are initially budgeted and adjusted throughout the year. It will also explain some of the rules of, and differences between, budgets.

Please use the table of contents above to jump to the specific section you are interested in. There is no need to read this document in its entirety. It is provided here as reference only. Please also keep in mind that this guide is subject to change as systems, processes, and/or policies change.

## RESOURCES

### Roles

- **FSU\_BUD\_BUDGET\_PREPARER** – This role grants users edit access to various budget-related processes completed within Adaptive Planning such as the annual Operating Budget entry and Carryforward Spending Plans and Reconciliations. The role also grants read-only access to various reports and dashboards throughout the fiscal year.
- **FSU\_BUD\_SALARY\_PREPARER** – This role grants users edit access to various salary-related processes completed within Adaptive Planning such as the Position Budgeting component of the Operating Budget entry and Merit Entry. The role also grants read-only access to position-related reports and dashboards throughout the remainder of the year.
- **FSU\_BUDGET\_TRANSFER** – This role is required in order to submit a budget transfer journal. While the Budget Office is happy to complete these transfer journals for you, you may want to complete them yourself as it allows you to include optional reference information and attachments for your own purposes.
- **FSU\_BUD\_DEPT\_USER** – This role is like the FSU\_BUD\_BUDGET\_PREPARER role but provides read-only access for Budget Managers. If a user is both Budget Preparer and Budget Manager, please request only the FSU\_BUD\_BUDGET\_PREPARER role.
- **FSU\_BUD\_CENTRAL\_USER** – This role is intended only for Central Office users. Please do not request this without the Budget Office's pre-approval.
- **FSU\_BUD\_APPROVER** – This role grants VP/DDDHHC-level or designated personnel Approver access within Adaptive Planning. This is related only to the annual Operating Budget approval window. Please do not request this without the Budget Office's pre-approval.
- **FSU\_HR\_DEPARTMENT\_USER** – This role will enable you to view job and line data, citizenship data, update department rep information, and view tenure data as well as job code and departments.

### BI Reports

- **Available Balance** – This can be navigated to in BI via Dashboards → Financial Reports → Available Balance. Effective July 1, 2015, the Budget Office relies solely on available balances to determine what is available to convert. However, departments may still see the need to calculate their conversions. For those who do, it may be best to use available balances as a guide to ensure your calculations fall roughly in line with what is available to convert.
- **E&G Allocations (Recurring)** – This can be navigated to in BI via Dashboards → Financial Reports → E&G Allocations (Recurring). This report will display all recurring budget journals and transfers. By selecting “Drill to Department Level”, complete journal details will be displayed such as journal number, date, and description.
- **E&G Allocations (Total)** – This can be navigated to in BI via Dashboards → Financial Reports → E&G Allocations (Total). This report will display all recurring *and* non-recurring budget journals and

transfers. By selecting “Drill to Department Level”, complete journal details will be displayed such as journal number, date, and description.

- **E&G Rate Variance** – This report can be found in two locations: (1) Adaptive Planning, (2) BI. In Adaptive Planning, navigate to the Menu → Reports → Position Budgeting Reports → E&G Rate Variance Reports. It can also be found BI via Dashboards → ADP – Rate and Salary Report → E&G Rate Variance. This report is useful for reviewing the variance between the previous rate (“Previous”) and current rate (“Current”) in a position.
- **Position Budgeting** – This report can only be found in Adaptive Planning. In Adaptive Planning, navigate to Menu → Sheets → Position Budgeting. This report will give you all available data elements associated with a position/employee for a given time period.
- **Encumbrances** – This can be navigated to in BI via Dashboards → HR Reports → Encumbrances. This report displays payroll encumbrances by pay period end date. Please note: Department ID is the employee(s) home department. If you’d like results by funding department, please use the appropriate “Combo Code/Funding with %”.
- **HR GL Details** – This can be navigated to in BI via Dashboards → HR Reports → HR GL Details. This report displays payroll charge details by pay period. The search can be refined by specific pay journals, employees, departments, or funds.

## OMNI Queries

- **FSU\_DPT\_GL\_JOURNALS** (Financials) – Yields GL journals with various criteria options. While this doesn’t provide complete transaction details, it is useful for researching payroll charges and encumbrances.
- **FSU\_BUD\_JRNL\_NO\_TYPE\_PROMPT** (Financials) – Yields all budget journals – recurring or non-recurring with various criteria options.
- **FSU\_BUD\_AVAIL\_BAL\_DIM** (Financials) – Yields the available balances for a given department and fund combination.
- **FSU\_FUNDING\_HISTORY\_RECENT** (Human Resources) – Yields the department budget table information for a given employee ID for the last 2 fiscal years.
- **FSU\_INCUMBENTS\_ALL\_JOB** (Human Resources) – Yields all incumbents (past and current) of a given position number.

## OMNI “Screens”

- **Budget Details** – This can be navigated to in OMNI Financials → Main Menu → Commitment Control → Review Budget Activities → Budget Details. This displays budget, encumbrance, expense, and available balances for the given criteria.
- **Budget Overview** – This can be navigated to in OMNI Financials → Main Menu → Commitment Control → Review Budget Activities → Budget Overview. This displays budget, encumbrance, expense, and available balances for the given criteria.
- **Position Management** – This can be navigated to in OMNI Human Resources → Main Menu → Organizational Development → Position Management → Maintain Positions/Budgets → Add/Update Position Info. This displays a variety of details about a position such as job code, home department, current incumbent, and budgetary information (rate, funding, FTE).
- **Job Data** – This can be navigated to in OMNI Human Resources → Main Menu → Workforce Administration → Job Information → Job Data. This displays employee-related details including home department, FTE, and compensation.

### **Budget Office Website**

Finally, there are various job aids, training materials, and other useful resources located on the Budget Office's website located here: <http://budget.fsu.edu>

# OVERVIEW

## GL Accounts and Budgetary Accounts

Which General Ledger (GL) account the salary and benefits are expensed to depends on the employee’s classification, salary admin plan, or the type of earnings associated with the pay. The GL amounts are summarized by budgetary accounts for salary and associated benefits. OPS wages and associated benefits have both budgetary and sub-budgetary account.

Effective July 2024, the University adopted a Fringe Pool method for allocating departmental fringe benefits expenditures. Alongside the changes to the fringe benefits expenditures, there was a revamping of all GL account codes used for both salary and benefits. The salary and associated benefits budgetary accounts to which the GL accounts roll-up to remain the same, while the OPS wages and associated benefits GL accounts have seen

Below are the new salary and associated benefits GL accounts and how they roll-up to the budgetary accounts:

GL Account	Description	Budgetary Acct	Description
710011	Salary Faculty	710200	Budget Faculty
710012	Salary Clinical Faculty	710200	Budget Faculty
710013	Salary Charter Sch Faculty	710200	Budget Faculty
710018	Salary Nonrecur Fac Bonus-1x	710200	Budget Faculty
710019	Salary Nonrecur Fac Suppl	710200	Budget Faculty
710511	Benefits Faculty	710299	Budget Faculty Benefits
710512	Benefits Clinical Faculty	710299	Budget Faculty Benefits
710513	Benefits Charter Sch Faculty	710299	Budget Faculty Benefits
710518	Benefits Faculty Bonus-1x	710299	Budget Faculty Benefits
710519	Benefits Faculty Suppl	710299	Budget Faculty Benefits
710021	Salary Exec Svc / Athl Coaches	710300	Budget Staff
710022	Salary Admin & Professional	710300	Budget Staff
710023	Salary Athl Coach Supplements	710300	Budget Staff
710024	Salary USPS	710300	Budget Staff
710028	Salary Nonrecur Staff Bonus-1x	710300	Budget Staff
710029	Salary Nonrecur Staff OT-Suppl	710300	Budget Staff
710521	Benefits Exec Svc / Athl Coaches	710399	Budget Staff Benefits
710522	Benefits Admin & Professional	710399	Budget Staff Benefits
710523	Benefits Athl Coach Supplements	710399	Budget Staff Benefits
710524	Benefits USPS	710399	Budget Staff Benefits
710528	Benefits Staff Bonus-1x	710399	Budget Staff Benefits
710529	Benefits Staff OT-Suppl	710399	Budget Staff Benefits

For a complete listing of all the GL account code “roll-ups”, please see the [Budget Office’s website](#) for the GL account to Budgetary and Sub-Budgetary Account Mapping document.

## Operating Budget

The operating budget for salary budgets is determined during the budget entry window in April. Departmental budget managers determine how much E&G budget is needed in each department for each category. They use budgeting software to determine how much money should be budgeted for each position for the start of the new fiscal year.

For more details about the operating budget, please refer to the Budget Office’s [Training & Resources](#) website.

## Pay periods, Budgeted Rate, and Biweekly Rate

The pay periods in a fiscal year are a common source of confusion. While FSU’s fiscal year is indeed July 1 to June 30, the pay periods do not strictly follow these dates. Rather, the pay periods for a given fiscal year are those that are **expensed** in the given fiscal year.

**Example:** The pay period for 6/17/16 to 6/30/16. While it would appear this payroll falls in FY2016, it actually falls in FY2017 because it was **expensed** on 7/5/16.

It follows from the above that there are typically only 26.0 pay periods in a fiscal year (rather than 26.1 pay periods). However, E&G rate is still based on 26.1 pay periods. Therefore, there is always 0.1 pay periods of unused rate for all 12-month positions.

Faculty who are 9-month or 10-month, however, do not have this issue. Faculty who have 9-month (19.5 pay periods) or 10-month (21.4 pay periods) appointments are both budgeted and appointed for this period.

Finally, the biweekly rate of a 12-month employee is also based on the 26.1 pay periods. For 9-month and 10-month faculty, the biweekly rates are based on their respective appointment lengths. For instance, a 12-month faculty member who has a compensation rate of \$100,000 has a biweekly rate of \$3,831.42 (this is calculated from \$100,000 divided by 26.1). A 9-month faculty member with a compensation rate of \$100,000 has a biweekly rate of \$5,128.21 (or, \$100,000 divided by 19.5).

## AVAILABLE BALANCES

When attempting to understand your E&G salary available balances, it is important to note that an available balance is comprised of three different components: **budget**, **encumbrance**, and **expense**. Each component functions differently. The available balance may be stated as:

$$\text{Available Balance} = \text{Budget} - \text{Encumbrance} - \text{Expense}$$

## Budget

Budget does not share the same list of account codes as encumbrances and expenses. It only has “budgetary account” codes. You cannot use a GL account code on a budget transfer. For instance, if you have some unused rate associated with a 9mo faculty position, you would transfer the budget from budgetary account

code 710200 (not 710011, the GL account code for Salary Faculty). For more information about budgetary account codes, see the section on [Budgetary Accounts and Categories](#).

Budget can be classified as either **recurring** or **non-recurring**. E&G salary budget journals are marked either recurring or non-recurring, accordingly.

**Recurring** budget “recurr”, or repeats, each fiscal year. For instance, if you have \$10,000 in recurring budget, that means at the start of every year (year 1, 2, 3... etc.), you will have \$10,000 in budget, for the indefinite future. Most E&G salary budgets are recurring. Furthermore, most E&G “rate” is recurring. There are some rare instances of non-recurring rate being reflected on the E&G Rate Variance reports but, for the vast majority, all rate is recurring.

**Non-recurring**, on the other hand, means it does not repeat each year. If you have \$10,000 in non-recurring budget that means you will only have that for the current year or a certain finite number of years. Non-recurring budget is rare in the E&G salary operating budget. The most common use of non-recurring budgets for E&G salary are temporary adjustments to the budget for things like Faculty Line Conversions, transfers to clear up available balance deficits, or budget provided to departments (from the University Reserves) for [Payouts and Overtime Reimbursements](#), or [Additional Pays Reimbursements](#).

**Available balances always reflect both recurring and non-recurring budget.**

On a biweekly basis, the Budget Office posts various “SAL0000XXX” journals, adjusting E&G salary budgets across campus. These [SAL journals](#) are used to adjust budget for a few different reasons and are key to understanding your E&G salary available balance.

Dept ID	Dept ID Description	Journal Date	Journal Id	Long Description	Budget Faculty	Budget Faculty Benefits	Budget A&P	Budget A&P Benefits	Budget USPS	Budget USPS Benefits	Total
161000	Coll of Social Sciences	1/12/2017	SAL0000046	Rate + Benefits Adjustments, Pay Period O, 12/30/16 - 1/12/17	0.00	2,383.99	0.00	-6.37	0.00	-22.93	<b>2,354.69</b>
		1/26/2017	SAL0000051	Rate + Benefits Adjustments, Pay Period P, 1/13/17 - 1/26/17	0.00	-3.09	0.00	789.28	0.00	-40.65	<b>745.54</b>

Additionally, there may be some [other journals](#) which have affected the budgeted amounts for E&G salary. These typically include any university-funded increases, allocation changes, or other adjustments like faculty line conversions or transfers to clear up balance deficits.

## Encumbrance

Each payroll, new salary encumbrance totals are calculated for each GL account (based on the current appointment information of a department’s employees) and recorded with a “PNC” journal (where “P” is for payroll and “NC” is for encumbrance). The previous pay period’s encumbrances are reversed with a “PRV” journal (where “P” is for payroll and “RV” is for reverse).

This data is usually posted in OMNI on the Tuesday or Wednesday of payday week and available the following day in BI.

## Expense

Each payroll, new salary charges are posted. Off-cycle checks are typically completed on Mondays and Fridays of non-payroll weeks. These “normal” payroll charges are recorded to the GL with a “PAY” journal.

To see the payroll details by employee, the best resource is the BI report [HR GL Details](#). One may also use the **FSU\_DPT\_GL\_JOURNALS** query but this will not contain employee-level details. If you do use this query, please refer to the [GL Account Roll Ups](#) spreadsheet to identify how the accounts roll up to the budgetary accounts.

Other, non-“PAY” journals may hit salary GL accounts. The good place to start when researching these may be **FSU\_DPT\_GL\_JOURNALS** query.

## SAL Journals

### Rate + Benefit Adjustments

Each pay period, the Budget Office prepares new “rate reports.” The Budget Office spends several days, typically 3 or 4 days, compiling and reconciling the data that is included in these reports. Once the reports are balanced and finalized, the Budget Office creates a **recurring** “SAL” journal for “Rate + benefit adjustments”.

These “Rate + benefit adjustments” journals have two purposes:

- 1) The “rate” portion is to make the recurring budget align with the position details.

**Example:** If a staff position had \$40,000 (fund 110) in rate in it in department 144000 and that position’s funding was moved to department 144009, the “SAL” journal will move that \$40,000 from 144000-110-710300 to 144009-110-710300.

- 2) The “benefit” portion is to make all benefit budgetary accounts for E&G funds (110, 121, and 211; fund 210 is excluded) equal to encumbrances plus expenses. In other words, available balances should be equal to \$0.00.

**Example:** A new faculty appointment is made on department 074000. The new faculty member is encumbering \$25,000 in faculty benefits (budgetary account code 710299) and therefore 074000-110-710299 is now in a deficit of \$25,000. The “SAL” journal will move \$25,000 from the central reserves to 074000-110-710299 to cover this deficit and now the available balance is equal to \$0.00.

It is important to reiterate that the “Rate + Benefit Adjustment” journals are **recurring** only. The reason this is important is that non-recurring activity is not accounted for.

To illustrate this, consider the following simplified scenario where there is a filled staff position earning \$40,000 a year in dept 144000, fund 110. We would expect no available balance associated with that position.

DeptID	Fund	Acct	Budget	Encumbrance	Expense	Available Balance
144000	110	710300	40,000.00	20,000.00	20,000.00	-

However, suppose that half-way through the fiscal year, the position’s funding moves from 144000 to 144009. Accordingly, the Budget Office processes a “SAL” journal to move the *recurring* staff salary budget associated with the position (\$40,000) from dept 144000 to 144009. The resulting available balances for each department would look like the following:

DeptID	Fund	Acct	Budget	Encumbrance	Expense	Available Balance
144000	110	710300	-	-	20,000.00	- 20,000.00
144009	110	710300	40,000.00	20,000.00	-	20,000.00
			40,000.00	20,000.00	20,000.00	-

As you can see above, there is a deficit in dept 144000 which is offset by a surplus in 144009. The correction would be a non-recurring budget transfer from 144009 to 144000 in the amount of \$20,000.

For more details about the “rate + benefit adjustments” journals, please refer to section **B-3** of the [E&G Salary Policy](#).

### **Overtime and Additional Pay Reimbursements**

Each pay period, the Budget Office reviews all overtime and additional pay expenditures. All overtime expenditures on E&G funds are “reimbursed” (i.e., budget is transferred from the University’s fringe reserves to cover the amounts of the overtime) while only a subset of one-time pays and supplemental pays (“Additional Pays”) are reimbursed based on the earnings codes.

Overtime expenditures are identified using the following earnings codes: EPP, OVM, OVN, OVR, PRM, and ROP. One-time pays and supplemental pays are reimbursed based on the earnings code. Please see a breakdown by earnings codes on the “[E&G Additional Pay Reimbursement Matrix](#).”

For more details about payouts and overtime reimbursements, please refer to section **B-4** of the [E&G Salary Policy](#).

### **Overlap Reimbursement**

The Budget Office monitors all E&G-funded overlaps. Overlaps are situations where a new employee shares the same position as another employee who plans to leave the position. This is commonly done for training purposes (the previous incumbent trains the new incumbent before leaving). Once an overlap has ended, the Budget Office prepares a **non-recurring** “SAL” journal to transfer the amount used by the overlapping (new) employee.

For more details about overlap reimbursements, please refer to section **B-4-c** of the [E&G Salary Policy](#).

### **USPS Extra Hours Reimbursement**

USPS employees who are less than 1.0 FTE may sometimes work more than their standard hours but less than full-time. The result is what we call “extra hours.” These extra hours are reviewed and reimbursed for E&G funds only on a quarterly basis.

## **Other Journals**

### **University-funded increases and “add-backs”**

The university often provides funding to departments for campus-wide performance and merit increases. The Budget Office prepares **recurring** budget transfers to the departments based on position details. The Budget Office also prepares a **non-recurring** “add back” to take the unused budget back.

**Example:** An A&P employee received a \$2,000 merit increase effective 10/21/16. Since the first pay period of the fiscal year started 6/17/16, the unused portion of the \$2,000 increase was for 6/17/16 to 10/20/16 which is 9.0 pay periods. This calculates out to \$689.66:

$$\begin{aligned} & \$2,000 \div 26.1 \text{ payperiods (for a 12mo employee in a fiscal year)} \\ & \quad \times 9.0 \text{ payperiods (unused rate)} = \$689.66 \end{aligned}$$

Therefore, there are two journal entries for the department:

Description	Type	Amount
October 21, 2016 Merit Increase	Recurring	2,000.00
Non-recurring add-back related to October 21, 2016 Merit Increase	Non-Recurring	(689.66)
		1,310.34

## E&G Rate Allocation Change

When budget is permanently moving between salary and non-salary categories – (Expense to staff salary, faculty to OPS, etc.), from one salary category to another (faculty to staff or vice versa), or transferring salary from one school/unit to another – the Budget Office requires an [E&G Rate Allocation Change Form](#). If the college/unit is within Academic Affairs, the form must be approved by the Office of the Provost before the Budget Office.

The form documents the approval to permanently affect rate budgets. Once the document is completed and signed by the authorized individuals, the Budget Office will complete any recurring and non-recurring (when necessary) budget transfer journals. These do not start with “SAL” like other journals but the descriptions will always start with “E&G Rate Allocation Change Form:” in order to make it more identifiable from other budget transfers.

## Faculty Line Conversions

A faculty line “conversion” is the process of making a **non-recurring** budget transfer from faculty salary (710200) budget to a non-salary budget (OPS, Expense, OCO, etc.). Unlike staff salary, faculty salary is unique in that the Provost has allowed units to convert unused salary budget. This policy has many purposes but amongst them are incentivizing faculty to find alternative (non-E&G) funding such as contracts and grants, auxiliary funds, etc..

For more detail on faculty line conversions, there is a [comprehensive guide](#) available on the Budget Office website. Please note that the comprehensive guide may be out of date in some terminology or accounts but that the methods described still apply. Additionally, other general details may be found in section **C** of the [E&G Salary Policy](#).

## Frequently Asked Questions

### Why is my faculty salary (710200) available balance not what I expected?

There could be a number of reasons that your available balance is not what you expected. It is best to break the issue down into the components of budget, encumbrance, and expense and consider each in turn.

**Budget:** Have there been any changes to the positions in that department? Have you recently moved rate in/out of that department? Were there any faculty conversions earlier in the year? If there was summer salary, was there budget transferred to the department to cover this?

A useful resource in answering the above questions is the OMNI FI query FSU\_BUD\_JRNL\_NO\_TYPE\_PROMPT to identify all recurring and non-recurring budget transfers. You may also use the E&G Allocations reports in BI to find these details as well.

**Encumbrance:** Are all the employees appointed correctly and through the end of the academic year or fiscal year?

A useful resource would be the Encumbrance report in BI and the OMNI HR query FSU\_FUNDING\_HISTORY\_RECENT.

**Expense:** Were there any RDFs that suddenly moved more salary charges to/from the department? Were there any summer salaries charged to the department that were not budgeted for? Or any other unexpected payroll?

### **Why do I have a large deficit in a salary budget? I thought the Budget Office was monitoring whether my allocation matched my position details.**

The “Rate + Benefit Adjustments” journal does indeed match your allocation to your position details. However, this process can in some cases create deficits.

**Example:** A USPS employee making \$40,000 a year received a promotion on December 2, 2016. Their position’s funding moved from department A to department B. The Budget Office moved the annualized rate of \$40,000 from department A to department B.

Because the employee expensed part of the year in department A, those expenses are still reflected there. When the Budget Office moved the \$40,000 from department A to department B, the amount was not prorated based on when the employee’s position was reclassified.

For more details, please refer to the section on the [“Rate + Benefit Adjustment” Journals](#).

### **Can I “convert” my unused staff salary?**

Unfortunately, no. Unused support rate is swept to the central reserves at the end of the fiscal year.

### **Why do my E&G salary budgets constantly fluctuate?**

Chances are the fluctuations are happening in the benefit budgetary accounts (710299 and 710399). Benefit encumbrances are continually fluctuating, sometimes by as little \$0.01 a pay period, because someone may have changed benefit selections or the underlying calculation is rounded up or down.

One function of the “Rate + Benefit Adjustments” journal is to make all benefit budgets have a \$0.00 available balance. If \$0.01 is added to the balance, that \$0.01 is transferred to the central reserves. If the balance is -\$0.01, that amount is transferred from the reserves to the department to cover the deficit amount.

If the fluctuations you are seeing are not related to benefits, then it may be the “Rate” portion of the “Rate + Benefit Adjustments”. Please review your E&G Rate Variance reports to see any changes in your budgeted positions.

For more details, please refer to the section on the [“Rate + Benefit Adjustment” Journals](#).

**A new employee was just hired into a position but I do not see that reflected on my E&G Rate Variance report. Why?**

This may be a timing issue. The E&G Rate Variance reports are generated every pay period on the week of payroll. Since it takes several working days for the Budget Office to compile, reconcile, and produce these reports, the reports are not “real-time.” Typically, the new rate reports are finalized a week after the pay period end date. For example, the rate reports for 1/13/17 to 1/27/17 were finalized and released on 2/2/17.

If you do not believe it was a timing issue, please contact the Budget Office.

**Why do I have a small conversion related to a 12-month faculty? They were appointed 100% all year so there shouldn't be any conversion available for them.**

As mentioned in the section [Pay periods, Budgeted Rate, and Biweekly Rate](#), positions are budgeted at 26.1 pay periods but technically only 26.0 pay periods are ever expensed in a typical fiscal year. Therefore, any 12 month salaried employee (faculty, A&P, or USPS) will have 0.1 pay periods of unused rate associated with them.

**There is a position that starts with 0009xxxx. I don't remember creating that. Can I use it to hire someone on?**

Any position that you see that starts with “9” is what we call “rate pool” position. These positions function as a placeholder to hold surplus E&G staff rate. Typically, a College will have one or two central rate pool positions. Occasionally, Colleges have opted to have multiple rate pool positions in different Areas within the College. It is based on the preferences of the College how they prefer their E&G staff rate to be balanced.

Since these positions are used by the Budget Office to balance your allocation and salary details, they cannot be used to hire on.