

GREENWICH PUBLIC SCHOOLS
Greenwich, Connecticut

Policy E-020 FINANCIAL MANAGEMENT

Procedure E-020.1 ACCOUNTING PROCEDURES: Part-Time/Temporary Staff

Policy E-020 requires the District to maintain appropriate and widely-accepted accounting and budgeting systems, records, and procedures to assure financial control and safeguarding of the District's financial resources. The purposes of this procedure are:

- To facilitate payments to staff from lines 106 (per diem for certified staff, primarily growth and development), and 130 (part-time permanent or temporary staff; often referred to as "green sheet" employees), whether the services are considered a first or "second job" for the Town of Greenwich and regardless of funding source (Town budget, school activity account, grant).
- To insure adherence to all laws, policies and procedures governing accounting and business standards and practices.
- To implement systems that support clear and consistent written communication between and among schools and programs, the District finance and human resources departments, and the Town of Greenwich payroll department
- To provide budget managers and the District accounting staff with accurate, up-to-date information about budget versus expenditure for the purpose of insuring there are sufficient funds to meet commitments and obligations.

Any and all transactions in these budget lines require at least two (2) of the following five (5) forms (samples attached).

1. Payroll Encumbrance Form (PEF)
2. Personnel Information Form (PIF)
3. Payroll Time Sheets - Weekly Attendance Report (green sheet)
4. Transfer of Funds Request Form.

Grant programs: The procedures outlined below should be followed when expensing from grant funds for similar purposes even though the grant object codes (111, 112) are used in lieu of the Town and District account classification codes (106, 130).

School/Student Activity Accounts: The procedures outlined below should be followed when expensing from school/student activity accounts for part-time or temporary staff, noting the specific student activity account (school, program/activity) in lieu of the Town and District account classification codes.

51060 transactions: This budget line is generally used for paying certified teachers for days spent on activities or assignments beyond the regular contract work year (growth and development, curriculum work and other similar professional assignments).

- *Prior to the assignment or activity* – Program or school administrator submits complete *Payroll Encumbrance Form* for each individual (or, in the case of a

group, a list of individuals with all PEF details) to the District Human Resources. Human Resources will confirm employee rate and type of pay, etc., sign off and forward to the Accounting Office for approval and encumbrance of the total dollar amount indicated. A copy of the completed form is returned to the program or school administrator (budget manager) who initiated the request.

- *After the assignment or activity* – School, program, or individual teacher submits *Payment Request Form* to the District Accounting where it is matched to the *Payroll Encumbrance Form* and authorized for payment.

51300 transactions: This budget line is used for temporary or permanent, part-time employees working in non-certified assignments. Each year the District develops and maintains a master list of assignments and individuals who are approved for funding through this budget line. Under certain circumstances additional staff may need to be hired and paid through line 130, but only with prior approval from the District Accounting and Human Resources departments. For all authorized 130 budget positions the procedures are as follows:

1. Before the individual begins working...
 - a. Program or school administrator (budget manager) submits completed *Personnel Information (PIF)* and *Payroll Encumbrance (PEF) Forms* for each individual to the Human Resources Department, including but not limited to the following:
 - i. Rate of pay (hourly, per diem, etc.)
 - ii. Name and pertinent details about the individual to be employed
 - iii. Total number of hours for the entire length of the program for example, 1 hr per week for 8 weeks = 8hours
 - iv. Source of funding (account code, student activity fund) and rate of pay and the TOTAL amount you expect to pay each person by the completion of the program
 - v. Payment schedule - Determine how often the person is to be paid. If the program is 6 to 8 weeks or shorter, consider paying once at the end of the program. If the program is all year, consider paying twice during the program – once at the midpoint and once at the end. If payment is to be in two installments, establish the date of the midpoint payment at the point of hire, inform the employees and note on the PEF.
 - b. The PIF is used to enter the employee in the Town/District payroll system (as first or second job) after confirming the accuracy and completeness of all employee information, pay rate, compliance with collective bargaining agreements and Town policies, etc.
 - c. Once approved by the District Human Resources department the forms are forwarded to the Accounting Office for the purposes of (1) verifying the availability of funding in the budget line, and (2) encumbering the funds required for the position/assignment.
2. All time sheets (green) for individuals/positions funded through the 130 budget line must be sent directly to the District Accounting office (NOT to the Town of Greenwich payroll department). No employee will be paid until the supervising program administrator indicates the program has ended or has reached the midpoint for half payment.

3. For periodic payment employees hired for a limited duration (e.g., seasonal athletic coaches): When the program is finished OR at the mid point, and it is time to pay the employees:
 - a. Have each employee complete and sign a green time sheet for the payment period and verify that this is consistent with the pre-approval (PEF).
 - b. Calculate the TOTAL pay for each employee using the rate established in the beginning of the program.
 - c. Send a cover sheet listing all of the employees and the amount each person should be paid to HR. Once it is approved in HR it will be sent to Finance.
 - d. Note the funding source (program budget code, grant budget code, student activity account).
4. The same procedures must be followed whenever a program or activity needs to engage the services of a substitute for a part-time/temporary employee. Complete a PIF and a PEF, along with a green time sheet, indicating the person is subbing for (name of absentee).
5. Whenever an administrator requests authorization to fill a short or long term vacancy that is not on the pre-approved list of positions funded through budget line 130, a *Transfer of Funds Request Form* indicating the source of funding to support the position must be submitted in addition to the *Personnel Information and Payroll Encumbrance Forms* as noted above. The Deputy Superintendent consults with the Directors of Human Resources and Budget & Systems before approving or denying the transfer request.

Attachments

Payroll Encumbrance Form (PEF): multi-page paper form

Personnel Information Form (PIF): Available on-line through First Class e-mail forms

Green time sheet: Will be available on-line through First Class e-mail forms (copy in green)

Budget Transfer Form: Available on-line through First Class e-mail forms

Procedure Revised – November 2005

GREENWICH PUBLIC SCHOOLS

Greenwich Connecticut

PAYROLL ENCUMBRANCE FORM

(PEF)^{NO}

~~0751~~

Employee's Name _____ Assignment _____

Location _____ Rate to be paid _____

(Check one) Overtime _____ Temporary Services _____ Other _____ Explain _____

Explain the Rationale for Request (be specific): _____

Time: _____ Dates: _____

New Position? Yes _____ No _____ Replacement Position? Yes _____ No _____

If yes, Person Replaced _____

Additional to Existing Position? Yes _____ No _____ Additional Time for Existing Position? Yes _____ No _____

Source of Funds:

| Location | Program Code | Line Code | Total Amount Requested |
|----------|--------------|-----------|------------------------|
| | | | |

Is a budget transfer required? Yes* _____ No _____ Sufficient Funding _____ Accounting _____

If Yes, has the transfer been approved and processed? Yes _____ No _____

Signature of Person Making Request

Date

Request Approved _____ Request Denied _____ By: _____

Director of Budget & Systems

Explanation Required:

Director of Human Resources

Date

*If budget transfer is required, attach copy to PIF

White - Accounting

Yellow - Human Resources

Pink - Originator

TOWN OF GREENWICH PERSONNEL INFORMATION FORM

PERSONAL DATA

| | | | | | |
|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------|-------------|---------------------|----------------|
| Employee Name: Last Name | | First Name | Former Name | Social Security No. | |
| Address: Street No. | | City | State Code | ZIP | Home Phone No. |
| Sex: <input type="checkbox"/> Female <input type="checkbox"/> Male | Ethnic Group: <input type="checkbox"/> Black <input type="checkbox"/> American Indian | | Birth Date: | | |
| Marital Status: <input type="checkbox"/> Single <input type="checkbox"/> Married | <input type="checkbox"/> Oriental <input type="checkbox"/> Hispanic | | | | |
| Disabled: <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> White <input type="checkbox"/> Other | | | | |

EDUCATION (For Human Resources Department Use)

| | | | | | |
|--------------------------|---------|-------|--------|--------------------------------------------------------------------|-----------------------|
| Highest Education Level: | Degree: | Major | GPA | Graduate: <input type="checkbox"/> Yes <input type="checkbox"/> No | Date Earned/Expected: |
| School Name: | | | State: | Country: | |

BARGAINING UNIT

STATUS

| | | | | |
|------------------|------------------------------------|------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------|
| Bargaining Unit: | <input type="checkbox"/> Full Time | <input type="checkbox"/> Part Time Union | <input type="checkbox"/> Part Time Non-Represented | <input type="checkbox"/> Temporary Ending Date _____ Six month limit |
|------------------|------------------------------------|------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------|

JOB DATA

| | | | |
|------------------------------|----------|------------|-----------------|
| Effective Date or Hire Date: | Job Code | Dept. Code | Department Name |
| Job Title: | | | |

ACTION

| | | |
|---------------------------------------------------|-------------------------------------------------|-----------------------------------------------|
| <input type="checkbox"/> NEW HIRE | <input type="checkbox"/> Pay Rate Change | <input type="checkbox"/> Out of Class Pay |
| <input type="checkbox"/> Rehire | <input type="checkbox"/> Promotion | <input type="checkbox"/> Demotion |
| <input type="checkbox"/> 2 nd Position | <input type="checkbox"/> Transfer | <input type="checkbox"/> Job Reclassification |
| <input type="checkbox"/> Data Change | <input type="checkbox"/> Part/Temp to Full Time | <input type="checkbox"/> Suspension with pay |
| | | <input type="checkbox"/> Without pay |

SALARY STATUS

| | | |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Hourly Rate: \$ | Bi-weekly Rate: \$ (for Full Time only) | Annual Salary: \$ (for Full Time only) |
| Pay Grade: | Step: One | Pay Group <input type="checkbox"/> FT <input type="checkbox"/> PT <input type="checkbox"/> Temp |
| Status: <input type="checkbox"/> 10 month <input type="checkbox"/> 12 month | Full Time: <input type="checkbox"/> 35 hours <input type="checkbox"/> 40 hours | Scheduled Hours per week (for Part Time and Temporary employees only) _____ |

Most Recent Period of Employment by Town of Greenwich

| Department: | Date From | Date To | Title | Status | Rate |
|-------------|-----------|---------|-------|----------------------------------------------------------------------------------|------|
| | | | | <input type="checkbox"/> F <input type="checkbox"/> P <input type="checkbox"/> T | |

EMERGENCY CONTACT

| | | | |
|---------------|-----------------|--------------------------------------|---------------|
| Contact Name: | Relationship to | Address (if different from employee) | Telephone No. |
| | | | |

PAYROLL DISTRIBUTION

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|----------------------------|--|
| Home Job Cost/Account Code | |
| | |

REMARKS:

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|---------------------------|--------------------------------|----------------------------------|
| Employee's Signature/Date | Department Head Signature/Date | Director of Human Resources/Date |
|---------------------------|--------------------------------|----------------------------------|

