

DIVISION OF MENTAL HEALTH AND HOSPITALS

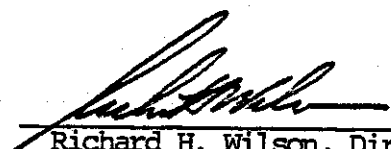
Administrative Bulletin Transmittal Memorandum No. 49

August 29, 1983

SUBJECT: Administrative Bulletin 7:05
Bi-weekly Salary Account Analysis
and Summary Report

This Administrative Bulletin requires the completion of Salary Analysis Summary and Salary Account Analysis forms for the purpose of providing meaningful data on a timely basis to institutional and Division management.

Administrative Bulletin 7:05, issued October 22, 1982, is hereby rescinded.


Richard H. Wilson, Director
Division of Mental Health and Hospitals

RHW:PK:t

DIVISION OF MENTAL HEALTH AND HOSPITALS

ADMINISTRATIVE BULLETIN NUMBER 7:05

DATE August 29, 1983

SUBJECT: Bi-weekly Salary Account Analysis and Summary Report

APPLICABILITY: H

I. PURPOSE

To provide meaningful data on a timely basis to Institutional and Divisional Management regarding the status of the Salary Accounts as a whole, with respect to available resources, actual and projected expenditures by component, projected salary balances, projected Spending Limit variances, as well as position data.

II. AUTHORITY

N.J.S.A. Title 30:1-9 and 30:1-12

III. RESPONSIBILITIES

The Chief Executive Officer, Associate Hospital Administrator for Business and Support Services and the Business Manager are responsible for properly completing and submitting this report by the required due date.

IV. IMPLEMENTATION

To be accomplished by provision of the required information, bi-weekly, on the attached forms.

V. PROCEDURES FOR COMPLETION OF FORMS

SALARY ANALYSIS SUMMARY - S.A.-1

This page serves to summarize for top management's review, the most essential information from the S.A.-2 regarding available resources, projected expenditures, projected salary balances, and projected Spending Limit variances.

HEADING

Fill in the name of your institution, the appropriate payroll period number and the beginning and ending dates of the payroll period for which the report is being filed.

1) Total Available Resources - Enter the amount from line number 9 on form S.A.-2.

- 2) Expenditures To Date - Enter the amount from line number 22, Cumulative To Date on S.A.-2.
- 3) Expenditures Estimated to End of Fiscal Year - Enter the amount from line number 36 on S.A.-2.
- 4) Total Projected Expenditures - Enter the sum total of lines 22 and 36.
- 5) Projected Cash Balance or (Deficit) - Subtract and enter the difference between Total Available Resources (line 1 above) and Total Projected Expenditures (line 4 above).
- 6) Current Approved Spending Limit - Enter your current approved total salary Spending Limit.
- 7) Spending Limit Variance - Subtract the Current Approved Spending Limit (line 6 above) from the Total Projected Expenditures (line 4 above) and enter the difference. A positive result indicates that projected expenditures are in excess of the Spending Limit, while a negative result indicates that projected expenditures are below the Spending Limit level.

APPROVALS

This report must be signed and dated by the Chief Executive Officer, the Associate Hospital Administrator for Business and Support Services, and the Business Manager.

DUE DATE

This report (both S.A.-1 and S.A.-2) must be submitted, in duplicate, to the Division's Bureau of Budget Planning and Fiscal Monitoring, Attention; Peter J. Revesz, within 14 days after the close of the pay period for which the report is being filed.

SALARY ACCOUNT ANALYSIS - S.A.-2

This page serves to identify by component, the actual and projected resources and expenditures, as well as the projected account balance, + or (-).

HEADING

Complete the heading by indicating the name of your institution, the appropriate payroll period number, and the beginning and ending dates of the payroll period for which the report is being filed.

RESOURCES

- 1) Original 12 A/C Appropriation - Show the total original appropriation from the Appropriation Handbook for all "12" accounts combined.
- 2) Original 14 A/C Appropriation - Show the total original appropriation from the Appropriation Handbook for all "14" accounts.
- 3) Total Available Appropriation - Add lines 1 and 2.
- 4) Less: Appropriation in Reserve for New Positions - Enter the total of all salary

appropriations in current reserve as reflected on the A.A.S. Terminal.

- 5) Net Available Appropriations - Subtract line 4 from line 3 and enter the remainder.
- 6) Salary Program Allocation Received - Reflect total Salary Program funds received via Treasury Department transfer only after such funds have been actually received.
- 7) Transfers Entered to Date (Net) - Show the total of all salary account transfers (other than Salary Program) to or from any 12 or 14 accounts which have been entered by Treasury. Do not reflect the impact of any pending transfers. Transfers from these accounts should be considered as negative amounts in computing the net total.
- 8) Total Salary Program and Transfers (Net) - Add lines 6 and 7 and show total.
- 9) Total Current Allotment - Add lines 5 and 8 and show total.

NOTE: All amounts entered on the above line items must be consistent with Treasury's records per the A.A.S. Terminal as of the end of the pay period for which the report is being filed.

ACTUAL EXPENDITURES

- 10) Regular Payroll - Total the amounts from the Advice of Charges, Net Cash Salary column for each 100 fund account for the pay period and show the total in the column for "This Period". In the "To Date" column, enter the cumulative total regular payroll charges to date. In the event that pay checks are returned, the amount of these checks should be deducted from the totals shown.
- NOTE: Be sure to exclude any Special Services position costs as these must be reflected on line 16.
- 11) (and 12) Regular Overtime - From the Supplemental Advice of Charges for the same two week period for which Regular Payroll charges are reflected, total the overtime payrolls for all salary accounts. Then, utilizing your internal time records, break out the Regular Overtime hours and dollars and enter in the "This Period" column and the cumulative total in the "To Date" column.
- 13) (and 14) Holiday Overtime - From the same sources of reference, break out the Holiday Overtime hours and dollars and enter in the appropriate, "This Period" column and "To Date" column.
- 15) Retroactive Payments - Using the Supplemental Payroll Advice of Charges for the same two week pay period as for the regular payroll, enter the total retroactive payments (type 7) for all accounts in the "This Period" column, and cumulative total to date in the "To Date" column. Only type 7 supplemental payments should be entered on this line.

NOTE: If the Supplemental Payroll Advice of Charges is not available in sufficient time to complete and submit the report by the required deadline, overtime and other Supplemental Payroll expenditures should be estimated based on the amounts submitted to Centralized Payroll. Any necessary adjustments due to differences in the actual expenditures should be made and noted on the subsequent report.

- 16) Special Services - Enter the total Special Services positions salary expenditures for "This Period" and "To Date" in the appropriate columns. This information can be obtained via the A.A.S. Terminal using the Special Services position number and payroll data files.
- 17) Clothing Allowance - Since clothing allowance payments are paid on a supplemental payroll, be sure to break these charges out and reflect them in the "This Period" and "To Date" columns when such payments are made. Clothing allowance payments can be identified as type 6 (maintenance) payments on the supplemental payroll.
- 18) Bonus and Longevity Payments - Enter amounts paid "This Period" and cumulative "To Date" in the appropriate columns. Since these payments are paid via supplemental payroll, be sure to break these charges out. Bonus Payments can be identified as type 3 payments on the supplemental payroll.
- 19) Food-In-Lieu Debits and Credits - Show on this line any "Debits and Credits" processed "This Period" and cumulative "To Date" involving the Food-In-Lieu accounts (14).
- 20) Other Debits and Credits (Net) - Enter on this line the total of any "Debits and Credits" affecting any salary accounts "This Period" and cumulative "To Date", except for Food-In-Lieu accounts (14) which are shown on line 19.
- 21) Miscellaneous Charges - Utilize this line to reflect any salary payments "This Period" and "To Date" which have not been included in lines 10-20.
- 22) Total Net Disbursements - Add and enter the sum total of lines 10-21 in the "This Period" and "To Date" columns.
- 23) Allotment Working Balance - Treasury - Subtract the total on line 22 in the "To Date" column from line 9 and enter the remainder.

NOTE: Amounts on lines 22 and 23 must agree with the sum total for all salary accounts per the A.A.S. Terminal as of the end of the pay period for which the report is being filed.

ESTIMATED EXPENDITURES TO END OF FISCAL YEAR

- 24) Regular Payroll x Remaining Pay Periods - Multiply the amount from line 10 x the number of remaining pay periods. Since most fiscal years have 26.1 pay periods and since the first pay period charged to the fiscal year has usually been less than a full ten work days, be sure that you are projecting the correct number of remaining pay periods.
- 25) Regular Overtime - Enter the total projected costs for the remainder of the fiscal year based on your best estimates. A note, either to the left of the amount, or on an attached page should indicate how this estimate was computed. Overtime estimates should take into consideration past as well as recent overtime trends, upcoming events requiring extra overtime such as JCAH Accreditation, inclement weather, etc., the effect of increased hiring and/or special services, and the Division's goal of living within the approved overtime spending limit.

NOTE: Regular overtime should be projected for the same number of pay periods as the regular payroll.

- 26) Holiday Overtime - Enter the total projected costs for the remaining number of holidays. The total number of legal holidays is indicated in the various "Agreement" booklets for the respective bargaining units. A note should be provided either to the left of the amount, or on an attached page indicating how the estimate was computed.
- 27) Increments - Enter the estimated cost of increments for the remainder of the fiscal year.
- 28) Projected Retroactive Payments - Enter your best estimate for the cost of retroactive payments for the remainder of the fiscal year.
- 29) Special Services - Enter your best estimate for special service position salaries for the remainder of the year. This estimate should be based as close as possible on the number of special services employees, hours, and salary rates projected for the remainder of the fiscal year. Consideration should also be given to your institution's plans regarding compliance with the Division's limit on special services expenditures. A computation identifying how this estimate was determined should be provided on an attached page.
- 30) Clothing Allowance - Enter the estimated amount of clothing allowance payments to be made during the remainder of the fiscal year. For the first report each fiscal year, this estimate should be supported by a computation identifying the number of eligible employees and appropriate payment per bargaining unit agreements. If the total estimate is subsequently revised, a revised supporting computation should also be submitted.
- 31) Bonus and Longevity Payments - If applicable, enter the estimated bonus payments for the remainder of the year. For the first report, each fiscal year, this estimate should be supported by a computation identifying the number of eligible employees and appropriate payment per the bargaining unit agreements. If the total estimated payments is revised on future analysis, then a revised supporting computation should also be submitted.
- 32) Debit and Credits - Enter your best net estimate for Debits and Credits for the remainder of the fiscal year. In developing your estimate, be sure to consider the following types of Debits and Credits: Food-In-Lieu, Correction Officer Salaries, Nursing Scholarship Program, reimbursement for positions that should be charged to other funds or accounts (Federal, Laundry, Affirmative Action), Psychiatric Residency Training, etc. A breakdown of how the net estimate was computed should be provided on an attached page for the first analysis. If this total estimate is subsequently revised, a revised supporting computation should also be submitted.
- 33) Pending Hires, Less Pending Terminations - This line should only reflect the net effect of the additional cost of CS-21's in process for filling vacant positions, less the savings relative to CS-22's in process for terminations. Therefore, the amount entered on this line should reflect the net additional cost or savings of these actions for the period of time from the effective date to the end of the fiscal year. Do not reflect pending CS-21's for any other actions. Show your computation for the amount included on this line on an attached page.

- 34) Projected Hiring and/or Attrition Savings - Amounts entered on this line should reflect the net effect of the estimated cost of filling vacant positions, less the estimated savings related to anticipated attrition. The computation of the cost of filling vacant positions should reflect the cost of filling all "Available Vacancies" within the limits of the Division's authorized filled budgeted position level. "Available Vacancies" are total vacancies less, positions used for "funds", "frozen" positions (per any applicable hiring freeze), positions being filled where CS-21's are pending (cost is included on line 33), plus positions becoming vacant, as a result of pending terminations (CS-22's), which are not subject to any freeze.

The computation of cost should then be based on filling all "Available Vacancies" up to a maximum number not to exceed the difference between the authorized level of filled Budgeted positions, less the number of Budgeted positions currently filled. The actual salary for each position to be filled should be utilized whenever possible. If this information cannot be obtained, use the average annual salary. All computations should utilize an appropriate "phase-in" rate which takes into consideration the time lag involved in recruiting for and processing the necessary paperwork relative to filling any position. The phase-in rate utilized should be indicated as part of your computation.

The net savings relative to employee turnover (attrition) should be estimated based on historical experience regarding the number and type of positions in which turnover occurs most frequently. The impact of any freeze should also be considered in developing this estimate. Computations of the cost and savings described above should be included on an attached sheet, in order to support the net amount (cost less savings) reflected on this line item.

- 35) Miscellaneous Charges - This line should be used to project the cost of any anticipated salary charges which have not already been covered by one of the previous line items. The cost of group title reclassification (i.e., H.S.A.'s to H.S.T.'s, Nurses to fourth step, etc.) should also be included on this line item and identified by footnote. The impact of leave time restoration that will be realized after the start of a new calendar year should also be shown on this line item and footnoted.
- 36) Total Estimated Expenditures to End of Fiscal Year - Enter the sum total of lines 24 through and including 35.
- 37) Estimated Cash Balance/(Deficit), 6/30 - Subtract line 36 from line 23 and enter the difference.

POSITION DATA

Information to be reflected in this section should be current as of the end of the pay period for which the salary analysis is being completed.

POSITION LIMITS

Enter in this column the number of filled, vacant, and total positions authorized by the Division per your approved position limits ("CAP").

TOTAL

Enter the combined totals for Budgeted and Temporary established positions for each of the appropriate line items (exclusive of "x" and "y" positions).

BUDGETED

Enter the current level of filled, vacant, and total Budgeted positions on the appropriate lines. See Note Below.

TEMPORARY

Enter the current level of filled, vacant, and total Temporary positions on the appropriate lines.

SPECIAL SERVICES: HOURS

Enter the total hours worked by all Special Services employees based on the information reflected on either the Payroll Certification for Regular and Supplemental Payrolls, and/or the last page of the Payroll Proof for the regular payroll FOR THIS PERIOD AND THE CUMMULATIVE TOTAL YEAR TO DATE.

Special Services: Number of Employees

Enter the total number of Special Services employees on the filled and total lines.

NOTE: To insure consistency in the reporting of Position information, the following procedure should be utilized in computing and reporting the number of filled and vacant positions.

Utilizing the Payroll Microfiche for the pay period in question, start with the figure for the total number of employees. From this amount, subtract all Temporary (600,000) Special Services (200,000) and Federal and other (900,000) positions. Then subtract all Budgeted "x" and "y" positions.

The resulting figure should be shown on the Budgeted Filled line on the Salary Analysis.

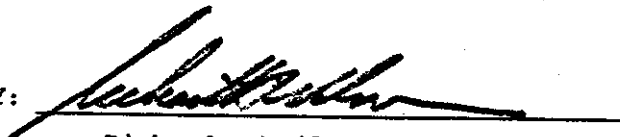
To obtain the number of Budgeted Vacancies, subtract the Budgeted Filled amount from your total complement of Budgeted positions (excluding any "x" and "y" positions).

The number of Temporary Filled and Vacant positions should be obtained in a similar manner utilizing the Payroll Microfiche.

If there are any questions regarding the proper completion of this report, please contact your respective Analyst in the Division's Bureau of Budget Planning and Fiscal Monitoring, Office of Fiscal and Management Operations.

Effective Date - August 1, 1983
(Rescind Previous Policy and
Procedure, effective 10/16/82)

APPROVED BY:


Richard H. Wilson, Director

PJR/kat

DIVISION OF MENTAL HEALTH AND HOSPITALS

INSTITUTION: _____

SALARY ANALYSIS SUMMARY - DIRECT STATE SERVICES

PAYROLL PERIOD NO. _____ FROM: _____ TO: _____

1. Total Available Resources _____

Projected Expenditures:

2. Expenditures To Date _____

3. Estimate To End of Fiscal Year _____

4. Total Projected Expenditures _____

5. Projected CASH Balance or (Deficit) _____

6. Current Approved Spending Limit _____

7. Spending Limit Variance _____

APPROVED BY: _____
Chief Executive Officer Date

Associate Hospital Administrator Date

Business Manager Date

DIVISION OF MENTAL HEALTH AND HOSPITALS
SALARY ACCOUNT ANALYSIS - 100 FUND ONLY

INSTITUTION: _____
 PAYROLL PERIOD NUMBER: _____
 FISCAL PERIOD FROM: _____ TO: _____

RESOURCES

- 1. Original 12 A/C Appropriation (All Elements) _____
- 2. Original 14 A/C Appropriation (All Elements) _____
- 3. Total Available Appropriations _____
- 4. Less: Appropriation in Reserve for New Positions _____
- 5. Net Available Appropriations _____
- 6. Salary Program Allocation Received _____
- 7. Transfers Entered To Date (Net) _____
- 8. Total Salary Program and Transfers (Net) _____
- 9. Total Current Allotment _____

<u>ACTUAL EXPENDITURES</u>	<u>THIS PERIOD</u>	<u>TO DATE</u>
10. Regular Payroll	_____	_____
11. Regular Overtime	_____	_____
12. Regular Overtime Hours	_____	_____
13. Holiday Overtime	_____	_____
14. Holiday Overtime Hours	_____	_____
15. Retroactive Payments	_____	_____
16. Special Services	_____	_____
17. Clothing Allowance	_____	_____
18. Bonus and Longevity Payments	_____	_____
19. Food-In-Lieu D&C's	_____	_____
20. Other Debits & Credits	_____	_____
21. Miscellaneous Charges	_____	_____
22. Total Net Disbursements	_____	_____
23. Allotment Working Balance - Treasury	_____	_____

EXPENDITURES ESTIMATED TO END OF FISCAL YEAR

24. Regular Payroll x Periods Remaining _____ X _____	_____
25. Regular Overtime	_____
26. Holiday Overtime	_____
27. Increments	_____
28. Projected Retroactive Payments	_____
29. Special Services	_____
30. Clothing Allowance	_____
31. Bonus and Longevity Payments	_____
32. Debits & Credits	_____
33. Pending Hires, Less Pending Terminations	_____
34. Projected Hiring and/or Attrition Savings	_____
35. Miscellaneous Charges	_____
36. Total Estimated Expenditures to End of Fiscal Year	_____
37. Estimated Cash Balance/(Deficit), 6/30	_____

<u>POSITION DATA</u>	Pos.Limits	Total	Budgeted	Temp	<u>SPECIAL SERVICES</u>		# of Employees
					This Period	HOURS YTD	
Filled							
Vacant							
Total							

DEPARTMENT OF HUMAN SERVICES
INTER-OFFICE COMMUNICATION

DIVISION OF MENTAL HEALTH AND HOSPITALS

Administrative Bulletin 7:05

Date: October 22, 1982

SUBJECT: Salary Account Analysis

Applicability: H, CO

I. Purpose

To provide greater control of salary expenditures at the institutions by monitoring the spending levels of the various salary account components with a view toward providing useful and necessary information on a timely basis.

II. Authority

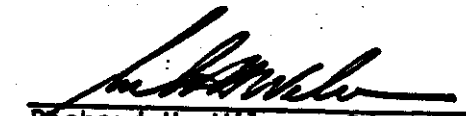
N.J.S.A. 30:1-9

III. Implementation

To be accomplished by development of appropriate reporting forms to be completed by the institutional Business Offices and monitored by the Office of Fiscal and Management Operations.

Report Form: Salary Account Analysis

This specially designed analysis is to be completed by each institution for each pay period of the fiscal year and two copies are to be submitted to the Office of Fiscal and Management Operations within 14 days after the close of the pay period. Information to be provided is divided into four areas: appropriations; expenditures; expenditures estimated to the end of the fiscal year; and position data. Salary Account Analysis instructions are provided to help expedite the completion of the form. This report is to be signed and dated by both the Chief Executive Officer and the Business Manager.


Richard H. Wilson, Director
Division of Mental Health and
Hospitals

kld/m/888

INSTRUCTIONS

Salary Account Analysis

Appropriations

1. Original 12 Account Appropriation All Program Elements - From Appropriation Handbook.
2. Original 14 Account Appropriation All Program Elements - From Appropriation Handbook.
3. Total Lines 1 and 2.
4. Salary Program Allocation - Leave blank until official figure is received.
5. Transfers In and Out (Net) - Transfers to or from 12 account entered to date.
6. Pending Transfers submitted but not yet entered or disapproved.
7. Net Receivables and Transfers - Total of Lines 4 to 6.
8. Net Available Appropriations - Line 3 plus Line 7.

Expenditures

9. Regular Payroll - Enter paid payrolls for last 2 week period under This Period and all payrolls paid under To Date.
10. Regular Overtime - Same as Line 9.
11. Regular Overtime Hrs. - Enter hours for last 2 week period under This Period and total hours under To Date.
12. Holiday Overtime - Enter amount paid for Holiday under Column-This Period and total amount paid Holidays under Column-To Date.
13. Holiday Overtime Hrs. - Same as Line 11.
14. Supplemental Payrolls - Payrolls paid for last 2 week period under This Period and all supplementals paid under To Date.
15. Clothing Allowance - Paid This Period and To Date.
16. Cost of Salaries of Correction Officers (Inmate Details) - This Period and To Date.
17. Other Debits and Credits - Net - This Period and To Date.
18. Bonus Payments - This Period and To Date.
19. Food-in-Lieu D&C's - This Period and Total To Date. (Show projected amounts on Line 30).
20. Miscellaneous Charges - This Period and To Date.
21. Total Payroll Expenditures - Total of Lines 9 thru 20 - This Period and To Date.
22. Balance of Appropriation - Line 8 less Line 21.

Expenditures Estimated to End of Fiscal Year

23. Regular Payrolls - Number of remaining pay periods times REGULAR payroll from Line 9.
24. Regular Overtime - Estimate regular overtime for remainder of fiscal year. This amount should reflect the institution's best estimate based on all of the knowledge available at that point in time, including the institution's expectations for the future.
25. Holiday Overtime - Estimated cost of one (1) day holiday overtime times number of remaining holidays to the end of the fiscal year.
26. Salary Increments - Compute salary increments due to 6/30.

- Projected supplemental payrolls should exclude retroactive adjustments and extraordinary, one time payments. The amount on this line should reflect the best estimate for regular and recurring payments for the remaining number of pay periods. Amounts for retroactive Group reclassifications and other material one time payments should be reflected as miscellaneous charges and footnoted.
28. Clothing Allowance - Compute cost of clothing allowance based on those eligible for this benefit times the value of the allowance per employee.
 29. Corrections Officers - Debit and Credit - Net - Estimate net cost or reduction of future Debits/Credits.
 30. Other Debits and Credits - Net - Same as Line 29.
 31. This line should be used for pending hires and terminations only. Pending CS 21's for individual reclassifications and promotions should not be shown here. Since the changes in dollar amount is negligible by comparison, it will be accounted for when it shows up in the regular payroll line in future pay periods. Note: the amount for pending terminations reflected on this line should not be included in the amount of projected attrition reported on line 33.
 32. Bonus Payments - Multiply number of eligible employees times amount of bonus payment.
 33. This line is used to project the net effect of estimated hiring and estimated attrition. This amount should not include estimated attrition relative to any CS 22's in process as this should already be accounted for on line 31. Also, this amount should be adjusted each pay period in response to changes in actual experience and/or future events as well as to reflect the decreasing number of remaining pay periods. At all times the projection of net hiring or attrition should be based on expectations which are reasonable and logical given the available data.
 34. Miscellaneous charges -- self explanatory. (Also see instructions for line 27.)
 35. Total Estimated Expenditures - Total of lines 23 through 24.
 36. Estimated balance (or deficit) - Line 35 subtracted from 22.

Position Data

37. Total Positions - Total of budgeted and temporary positions currently established.
38. Total Filled - The total filled budgeted and temporary positions.
39. Budgeted Positions - Total - Total budgeted positions currently established.
40. Budgeted Positions - Filled - Total filled budgeted positions.
41. Budgeted Positions - Vacant - Total vacant budgeted positions.
42. Temporary Positions - Total - Total temporary positions currently established.
43. Temporary Positions - Filled - Total filled temporary positions.
44. Temporary Positions - Vacant - Total vacant temporary positions.

Approvals

All reports must be signed and dated by the Chief Executive Officer and Business Manager.

NOTE: The Salary Analysis is to be completed for each pay period in the fiscal year. Two copies are due in the Division of Mental Health and Hospitals Office of Fiscal and Management Operations fourteen days after the end of each pay period (both regular salary and overtime should be for the same pay period)..