Contents

Ellucian Colleague ("Datatel") Access

What is Colleague?

Colleague is the District's main financial and student information system. The typical end user will use Colleague to monitor budgets and actual revenues and expenditures, enter and approve purchase requisitions, and lookup vendor payments.

Certain departments have access to additional functionality in Colleague in order to run department-specific processes.

How does a new employee obtain access to Colleague?

The employee's supervisor must complete a "New User Account Request Form" and submit it to the ITS Help Desk (helpdesk@rsccd.edu).

To access the form:
Go to www.rsccd.edu > Click on Departments > Click on Information Technology Services (ITS) > On the ITS homepage, on the left, click on "Help Desk for Faculty & Staff" > Under Common Issues, click on "New User Account Request Form".

Is there a standard form to obtain or change access to Colleague?

To request access for a new user, the employee's supervisor must complete the "New User Account Request Form" and submit the form to the ITS Help Desk (helpdesk@rsccd.edu).

To update access for an existing user, the employee's supervisor must send an email to the ITS Help Desk (helpdesk@rsccd.edu).

How long does it take to process a request for access?

The process to grant access can take up to one week.

How do I request access to an additional department for my current staff?

In order to add a department to an employee's Colleague access, the supervisor must email the ITS Help Desk (helpdesk@rsccd.edu).

Can access be granted for my staff to approve purchase requisitions for my department?

No. Only managers are permitted access to approve purchase requisitions.

Do I need to submit a request to revoke access for employees who no longer work in my department?

Yes. When an employee transfers to another department/division, or upon separation of employment from RSCCD, it is imperative that the manager complete a "User Account Termination Request Form" and submit the form to the ITS Help Desk (helpdesk@rsccd.edu) in order to revoke the employee's Datatel access.

To access the form:
Go to www.rsccd.edu > Click on Departments > Click on Information Technology Services (ITS) > On the ITS homepage, on the left, click on "Help Desk for Faculty & Staff" > Under Common Issues, click on "User Account Termination Request Form".

How do I use Colleague?

Once logged into Colleague, you will need to enter in the mnemonic of the desired action you would like to perform or process or report you would like to run.

Common Mnemonics include:

Mnemonic	Use	Guidance Available
REQM	To enter a purchase requisition	Refer to Purchasing Services webpage for guidance.
APRN	To approve a purchase requisition	Refer to Purchasing Services webpage for guidance.
ACBL	To check budget/actual activity for a single account in the current fiscal year	Refer to Fiscal Services Forms & Training Manuals, then click on "General Ledger PowerPoint Presentation".
AHST	To check budget/actual activity for a single account in the current or prior fiscal years	Refer to Fiscal Services Forms & Training Manuals, then click on "General Ledger PowerPoint Presentation".
PINQ	To lookup an existing purchase order (items accepted, PO balance remaining)	
VENI	To lookup existing requisitions, purchase orders, and payments for a specific vendor	Refer to Accounts Payable webpage (FAQs) for guidance.
GLSA	To run budget/actual reports	Refer to Fiscal Services Forms & Training Manuals, then click on "General Ledger PowerPoint Presentation".

Budget/General Ledger Numbers

How are budget/general ledger numbers used?

Budget/general ledger numbers are used to classify and segregate expenses and revenues into the appropriate categories for financial reporting.

Does it matter which budget/general ledger number is used on a purchase requisition or time card?

Yes! The District undergoes an external financial audit on an annual basis. Financial transactions that are incorrectly coded increase the risk of an error being reported in the District's audit report. In addition, if the wrong budget/general ledger number is used, the expenditure is will be charged to the wrong budget. Correcting errors is time consuming for the Fiscal Services office. It is of extreme importance that the correct budget/general ledger number be used on all forms requiring a budget/general ledger number.

How do I obtain the correct budget number for my task?

Consult your division/department contact to obtain the correct budget/general ledger number. If you need additional assistance, you can contact Administrative Services at your campus.

What do the different components of the budget/general ledger number represent?

The District is required to follow the State Chancellor's Budget and Accounting Manual and structures its general ledger account strings based on this guidance. Each general ledger (GL) account string has 5 components (Fund, Project, TOPS, Department, Object) for a total of 21 digits. Only valid combinations of Fund, Project, TOPS, Department and Object codes must be used.

Fund	Project	Program/TOPS (Taxonomy of Programs)	Department	Object/Account
XX	XXXX	XXXXXX	XXXXX	XXXX
2-digits	4-digits	6-digits	5-digits	4-digits

Example: 11-0000-672000-54211-4610

Component	Elements	Description
Fund	11	Unrestricted General Fund
Project	0000	General Purpose
Program/TOPS	672000	State mandated code, e.g. 672000 is the code for Fiscal Operations
Department	54211	Fiscal Services Office
Object/Account	4610	Non-Instructional Supplies

FUND
- Identifies the major source and use of funds. Unrestricted funds are discretionary in nature. Restricted funds are for a specific purpose.
- Commonly used funds are:
  - Fund 11 – Unrestricted General Fund
  - Fund 12 – Restricted General Fund
  - Fund 13 – Unrestricted One-Time General Fund

PROJECT
- Used to track specific funds, including the associated revenues and expenses, separately. Project numbers are most commonly used to identify grants and categorical programs which need to be tracked separately for reporting purposes.
- Project numbers beginning with "1" are federal projects.
- Project numbers beginning with "2" are state projects.
- Project numbers beginning with "3" are local projects.

TOPS
- This component of the GL account is used to classify expenditures by activity and reflects the purpose of the expenditure. It shows the aspect of college-district operations benefited by the expenditure.
- TOPS codes below 600000 are used for instructional expenditures.
- TOPS codes 600000 or greater are used for non-instructional expenditures.

DEPARTMENT
- Identifies the responsible department.
- Department codes beginning with "1" are SAC departments.
- Department codes beginning with "2" are SCC departments.
- Department codes beginning with "5" are District Office departments.

OBJECT
- This component of the GL account is used to classify expenditures by type. There are 7 major expenditure types (also called categories).
- Object codes beginning with "1" are Academic Salaries.
- Object codes beginning with "2" are Classified Salaries and Other Nonacademic Salaries.
- Object codes beginning with "3" are Employee Benefits.
- Object codes beginning with "4" are Supplies & Materials.
- Object codes beginning with "5" are Services & Other Operating Expenses.
- Object codes beginning with "6" are Capital Outlay.
- Object codes beginning with "7" are Other Outgo.

Where can I find a comprehensive list of all Funds, Projects, TOPS, Departments, and Object codes and descriptions?

For a comprehensive list of these components and brief descriptions. Go to Fiscal Services Forms & Training Manuals and then click on "Chart of Accounts".

You can also find expanded descriptions for frequently used object codes. Go to Fiscal Services Forms & Training Manuals and then click on "Frequently Used Object Codes – Expanded Descriptions".

How do I obtain a list of all the existing account strings available for my department?

You can run a GL0010 "Budget Recapitulation" report available through the Online Report Repository. When running the report, uncheck the box that says "Do not display all-zero entries".

For instructions on running a GL0010 report, go to Fiscal Services Forms & Training Manuals and then click on "General Ledger PowerPoint Presentation".

How can I request a new account string?

Complete an Account Request form. Obtain approval/signature from the pertinent administration and send the hard copy or email the pdf file to the Senior Accounting Analyst with cc: to the Director of Accounting.

Can a request for a new account string be sent via email?

Yes. An email may be sent to the Senior Accounting Analyst with cc: to the Director of Accounting and the corresponding department or project administrator; it must contain the information shown in the Account Request form (e.g. account string, reason for request, etc.).

What rules are there for requesting valid combinations of Fund, Project, TOPS, Department and Object codes?

While there are many different rules to follow with regard to these combinations, the most important relates to matching the TOPS code with the proper Object/Account number.

Specifically, any TOPS code between **000000-599999 is instructional** and must be matched with an instructional Object code for salary and benefit accounts (these benefit accounts end with a "1").

TOPS codes of **600000 or higher are non-instructional** and must be matched with a non-instructional Object code for salary and benefit accounts (these benefit accounts end with a "5").

How do I select the appropriate object codes for an employee's salary/wage and fringe benefits?

There is a resource available online that maps positions types and employment assignments to the appropriate object code. To reference that resource, please go to Fiscal Services Forms & Training Manuals and then click on "Frequently Used Salary & Wage Object Codes" (see Appendix B of this document).

You can also refer to Appendix A of this document which lists Salary/Wage & Fringe Object Codes and brief descriptions.

What if my division/department does not have a budget/general ledger number? Can an existing but wrong budget/general ledger number be used?

No. The District undergoes an external financial audit on an annual basis. Financial transactions that are incorrectly coded increase the risk of an error being reported in the District's audit report. In addition, if the wrong budget/general ledger number is used, the expenditure is will be charged to the wrong budget. Correcting errors is time consuming for the Fiscal Services office. It is of extreme importance that the correct budget/general ledger number be used on all forms requiring a budget/general ledger number.

Please submit a request for a new account string. Once the account string is created, you will need to submit a budget change to transfer funds into the account.

Project Numbers

What are project numbers used for?

Project numbers are used to track specific funds, including the associated revenues and expenses, separately. They are most commonly used to identify grants and categorical programs which need to be tracked separately for reporting purposes.

How do I get a new project number created?

Project numbers for grants and categorial programs in Fund 12 and 33 are requested by Resource Development. Project numbers should only be created after an award letter or notice of award has been received.

Project numbers in other funds can be requested by submitting an [Account Request form](#). Please include the purpose of the new project, proposed project name, and the first digit of the new project number to be created based on the hierarchy indicated below. Include approval by the project supervisor. Submit the Account Request form to the Senior Accounting Analyst with cc: to the Director of Accounting.

An email to the Director of Accounting with a cc: to the project supervisor, including the details as noted in the Account Request form, is also sufficient.

Who needs to approve the creation of a new project number?

The Director of Accounting reviews requests for new project numbers and creates new project numbers.

Are there any guidelines related to the project number format and numbering?

Yes. All project numbers are four (4) digits long and follow the hierarchy below depending on the type of expenditures occurring for the project.

- 0XXX – General
- 1XXX – Federal
- 2XXX – State
- 3XXX – Local
- 4XXX – Fiscal Agent
- 6XXX – ASB/Bookstore
- 7XXX – Diversified Trust
- 8XXX – Diversified Agency
- 9XXX – Foundation

Can the project name/description an existing project number be revised?

Yes. In order to revise the project name/description of an existing project, the Manager/Director overseeing the project should request the change via an email to the Director of Accounting.

Can a project number be deleted if no longer necessary?

No. Project numbers are only deleted if there has never been any activity recorded (i.e. revenues and/or expenditures). If any activity has occurred, then the project number may be deactivated but not deleted.

What is the difference between inactivating and deleting a project number?

A project number is deactivated when it will no longer be used but has recorded activity (i.e. revenue and/or expenditures).

Deletion takes place when there has been no activity recorded against the project number at any point in time.

Budget Changes

What is the purpose of a budget change?

A budget does not represent actual expenses. Your department's budget or project budget is a plan for how a certain set of funds will be spent. The department or project administrator develops the budget at the GL account level. The administrator may need to shift budget from one GL account string to another depending on how the funds will be used. Budget changes are used to transfer budget between GL account strings.

Budget changes cannot be used to transfer actual expenditures. To transfer actual expenditures, you should submit a Transfer of Expenditure (TOE).

Are there any restrictions on transferring funds?

Yes. Budget Changes must remain within the same fund, within the same grant or categorical program if applicable, and within the same location (SAC/CEC, SCC/OEC, DO) if applicable.

For example, restrictions are:

- From categorical to non-categorical
- From general fund to another fund

Can you explain the District's budget cycle and when the budget is "frozen"?

The District's fiscal year runs from July 1st to June 30th of the next year. As required by the State Chancellor's Office, the District presents a Tentative Budget for next fiscal year to the Board of Trustees usually in June of the current fiscal year, and presents an Adopted Budget (for the same fiscal year as the Tentative Budget) to the Board a few months after in the fall.

Please be on the lookout for District Announcements regarding the Tentative Budget, the Adopted Budget, and deadlines for submitting budget changes as **deadlines are subject to change.**

The chart below highlights key budget dates in chronological order.

Month	Key Budget Dates
Early/mid-March	Fiscal Services copies over current fiscal year Adopted Budget to create next fiscal year Tentative Budget.
Late April	Administrative Services submits budget changes for next fiscal year Tentative Budget by late April.
May to mid-June	Next fiscal year Tentative Budget is **frozen** until Board approval.
Mid-June	Board approves next fiscal year Tentative Budget. After Board approval, departments can submit budget changes for next fiscal year until the deadline for submitting next fiscal year Adopted Budget changes (usually in mid-August).
June 30th	Current Fiscal Year ends
July 1st	Next Fiscal Year begins
Mid-July	Deadline for submitting any last budget changes for the fiscal year that just ended June 30th.
Mid-August	Deadline for submitting budget changes for the Adopted Budget for the fiscal year that just started July 1st.
Mid-August to Mid-September	Adopted Budget is **frozen** until Board approval.
Mid-September	Board approves Adopted Budget. After Board approval, departments can resume submitting budget changes for the fiscal year that just started July 1st until next year mid-July.

Do special project budgets automatically carryover to the next fiscal year?

No. Resource Development submits carryover budgets by early August, before the Adopted Budget is frozen.

How do budget change deadlines affect my department?

During periods the budget is frozen, budget changes cannot be posted which may affect your department's ability to submit purchase requisitions.

How do I submit a budget change?

Electronic budget changes should be submitted through WebAdvisor. For instructions on submitting electronic budget changes, please go to Fiscal Services Forms & Training Manuals and then click on "Budget Change eForm Instructions".

Tips for completing an electronic budget change:

- When selecting a supervisor/administrator, please note that the supervisor must have the same location as the GL account strings that will be used in the budget change.
- Both the debit and credit side should have the same Fund. Only one Fund can be used per budget change. If you need to shift budget from one Fund to another (e.g. from Fund 12 to Fund 74), you will need to submit two (2) budget changes to decrease budgeted revenue/expense in one Fund and increase budgeted revenue/expense in the other Fund. These 2 budget changes must be submitted at the same time, and will only be approved by Fiscal Services when both can be reviewed/approved together.
- For Fund 12, you can only transfer budget within the same project. The debit and credit side need to have the same project number. If you need to shift budget from one project to another within the same award, or if you need to shift budget from one site to another within the same award, you will need to submit two (2) budget changes. Click Reference 1: Transferring Funds between Projects and or Reference 2: Transferring Funds to Different Sites to see examples. These two budget changes must be submitted at the same time, and will only be approved by Fiscal Services when both can be reviewed/approved together.
- The total amount on the debit side and the credit side must equal.
- You will receive error messages if there is insufficient budget in the GL accounts or if the GL accounts do not exist.

After the electronic budget change is submitted, it will be automatically routed based on approval queues established by Administrative Services at the campus and Fiscal Services.

Who reviews and approves electronic budget changes?

The approval queues for electronic budget changes were established by Administrative Services at the campus and Fiscal Services.

After the Originator submits the electronic budget change, it will be routed to the administrator the Originator selected. This is Approver 1.

Additional campus approvals are required based on the Fund, Project, and Site. These additional campus approvals could be the Area Vice President, Administrative Services manager/director, and the Vice President of Administrative Services.

After campus approvals, District Office approvals are required as follows:
Fund 12, 33, and 74 – Resource Development Coordinator > then District Accounting Analyst or Director of Accounting.
All Other Funds – Budget Analyst or Budget Manager > then Assistant Vice Chancellor of Fiscal Services.

How can I check who has not approved my electronic budget change yet?

Log into WebAdvisor and lookup the budget change by the reference number or by Originator. Click on the budget change and then scroll to the bottom of the budget change. In the "Signatures" section, you will see everyone who has approved so far. In the "Admin Section", you will see all the required approvals indicated by a "1" and a field ("Next Approver") that indicates who needs to review/approve next.

The example below shows this budget change is currently in the Area Vice President's queue for review/approval, and will then need to be reviewed/approved by Administrative Services manager/director, then Vice President of Administrative Services, then Budget Analyst, and then the Assistant Vice Chancellor of Fiscal Services (since this is a Fund 11 budget change).

Admin Section

Requires Approver 1 Approval:	1
Requires Aux Service Approval:	0
Requires VP/Approver 2:	1
Requires AdminService Budget Checker Approval:	1
Requires AdminService VP Approval:	1
Requires Resource Dev Approval:	0
Requires Budget Analyst Approval:	1
Requires Fiscal VC Approval:	0
Next Approver:	VP
Restart Workflow:	
Fund 1:	11
Project 1:	0000

How long does it take for an electronic budget change to be posted?

This depends on how quickly all the individuals in the approval queue approve the budget change. After the last approver in the queue approves, the budget change will post overnight.

We highly encourage approvers to check their approval queues at least twice daily, in the morning and afternoon.

Transfer of Expenditures (TOE)

What is the purpose of a TOE?

TOEs are used to transfer actual expenses between GL accounts. They are generally used when an error has occurred resulting in an expense being charged to an incorrect GL account string(s).

Common reasons for TOEs:

- A vendor payment was charged to an incorrect project or department.
- An employee's salary and benefits were charged to an incorrect project or department.
- An expenditure was charged to multiple GL accounts and the percentage distribution is incorrect, or an expenditure was charged to a single GL account and should have been partially charged to another GL account(s).

For federal projects, are there special rules for TOEs?

Yes. Federal programs must comply with the OMB Uniform Guidance including federal cost principles. Expenditures charged, or transferred, to a federal program must meet all of the following cost principles under the OMB Uniform Guidance.

- Be necessary and reasonable for the performance of the federal award.
- Be allocable. A cost is allocable to a particular federal award if the goods or services involved are chargeable or assignable to that federal award in accordance with relative benefits received.
- Be accorded consistent treatment.

An expenditure cannot be partially charged to a federal award unless there is documented justification for the percentage distribution and the distribution method is reasonable.

See also "General Tips for completing a TOE", on the following page.

How do I submit an expenditure transfer?

TOEs should be submitted through WebAdvisor because electronic approval queues requiring approval from the appropriate administrators have been established. Only if needed, TOEs can be completed in PDF or Excel and emailed to Fiscal Services. The TOE form is available in PDF or Excel on the Fiscal Service webpage. You can go to Fiscal Services Forms & Training Manuals and then click on "Transfer of Expenditure Form".

For instructions on completing a TOE, please go to Fiscal Services Forms & Training Manuals and then click on "Transfer of Expenditure PowerPoint Presentation".

General Tips for completing a TOE:

- Enter the GL account(s) where the expense is currently charged and the amount(s) in the "CREDIT (FROM)" section.

- Enter the GL account(s) where you would like to transfer the expense to and the amounts on the "DEBIT (TO)" section.

- If transferring payroll expense, you must transfer salaries as well as the corresponding fringe benefits and health & welfare cost on the same TOE. You cannot transfer salaries only.

- Only transfer payroll expense for one employee per TOE.

- If you need to prepare payroll TOEs for more than 15 employees, you can contact the Fiscal Services Accountant assigned to your project. He/she may be able to help prepare and post these TOE through a batch process.

- Enter the description using this standardized format:
    - If transferring payroll expense, enter the Employee ID (followed by space) Employee Last Name (followed by space) then pay cycle(s). For example: "1234567 Smith 7A-9A".
    - If transferring a vendor payment, enter the Voucher Ref (followed by space) Vendor Name (followed by space). For example: "V0123456 Office Depot".

- Expense amounts included on the TOE should be based on actual expenditures (not estimated expenditures). Expense amounts should be taken from a GL00210 report or similar GL report, not a Cost of Position Worksheet.

- For **Federal projects**, when submitting payroll TOEs, you can transfer salaries and benefits related to 1 to 3 payroll cycles on a single TOE as long as the payroll cycles are in the same quarter. If transferring salaries and benefits that cross quarters, please complete 1 TOE for each quarter. The table below shows the payroll cycles included in each quarter.

Quarter 1	Quarter 2	Quarter 3	Quarter 4
1A/B thru 3A/B	4A/B thru 6A/B	7A/B thru 9A/B	10A/B thru 12A/B

- For **Federal projects**, if transferring payroll expense after an Effort Certificate has been completed, the Fiscal Services Accountant assigned to your project can help prepare a Revised Effort Certificate.

- For **Federal projects**, an expenditure cannot be partially charged to a federal award unless these is documented justification for the percentage distribution and the distribution method is reasonable. For payroll TOEs, the Effort Certificate is documented justification.

- For **Federal projects** for which we drawdown funds on a reimbursement basis, TOEs need to be submitted and expenses finalized for the drawdown period before the drawdown is performed. This reduces the risk of overdrawing funds and non-compliance with federal requirements related to cash management.

- For **Special projects**, if transferring expense from one award to another award, make sure you are coordinating with the Project Administrator of the other award.

- The transfer total, total debits, and total credit should all equal.

- When submitting the TOE, make sure to attach required back-up. This includes the GL0210 report or other detailed GL report showing the GL account(s) where the expense is currently charged, the reference number for the expenditure, and expenditure amount(s). For **Federal projects**, if requesting to transfer a portion of an expenditure, include documented justification for the percentage distribution.

Do I need to include the benefits accounts on the TOE when I am moving salary expenses?

Yes. Include all benefit accounts associated with the salary expenditures being transferred. The benefit accounts are similar to the salary accounts listing the employee ID number, truncated name, and pay period thus allowing the end user to identify the benefit accounts related to the associated salary expenses.

Are there any supporting documents required?

Yes. This includes the GL0210 report or other detailed GL report showing the GL account(s) where the expense is currently charged, the reference number for the expenditure, and expenditure amount(s).

For **Federal projects**, if requesting to transfer a portion of an expenditure, include documented justification for the percentage distribution.

How do I run a GL0210 report?

For instructions on running a GL 0210 report, please go to Fiscal Services Forms & Training Manuals and then click on "General Ledger PowerPoint Presentation".

Who should receive the completed TOE form?

TOEs should be submitted through WebAdvisor. After an electronic TOE is submitted in WebAdvisor, it will be automatically routed based on approval queues established by Administrative Services at the campus and Fiscal Services.

After the Originator submits the electronic TOE, it will be routed to the administrator the Originator selected. This is Approver 1.

Additional campus approvals are required based on the Fund, Project, and Site. These additional campus approvals could be the Area Vice President, Administrative Services manager/director, and the Vice President of Administrative Services.

After campus approvals, District Office approvals are required as follows:

- Fund 12, 33, and 74 – Resource Development Coordinator > then District Accountant > then District Accounting Analyst or Director of Accounting.

- All Other Funds – Budget Analyst or Budget Manager > then Assistant Vice Chancellor of Fiscal Services.

If submitting a TOE in PDF form, all the same approvals as electronic TOEs are required:

- For Fund 12, 33, 74 – Obtain the Project Administrator's approval, then Resource Development Coordinator's approval, then submit to the Fiscal Services Accountant assigned to your project. The Fiscal Services Accountant will submit the TOE to the Director of Accounting for final review/approval.

- For All Other Funds – Obtain the Administrator's approval, then Area Vice President's or equivalent approval, then submit to the Budget Analyst for review/approval. The Budget Analyst will submit the TOE to the Assistant Vice Chancellor of Fiscal Services for final review/approval.

How can I check who has not approved my electronic TOE yet?

Log into WebAdvisor and lookup the TOE by the reference number or by Originator.
Click on the TOE and then scroll to the bottom of the TOE. In the "Signatures" section,
you will see everyone who has approved so far. In the "Admin Section", you will see all the
required approvals indicated by a "1" and a field ("Next Approver") that indicates who needs
to review/approve next.

The example below shows this TOE is currently in the Approver 1's queue for
review/approval, and will then need to be reviewed/approved by Administrative Services
manager/director, then Vice President of Administrative Services, then Budget Analyst, and
then the Assistant Vice Chancellor of Fiscal Services (since this is a Fund 11 budget change).

Admin Section

Requires Approver 1 Approval:	1
Requires Aux Service Approval:	0
Requires VP/Approver 2:	0
Requires AdminService Budget Checker Approval:	1
Requires AdminService VP Approval:	1
Requires Resource Dev Approval:	0
Requires Accountant Approval:	0
Requires Budget Analyst Approval:	1
Requires Fiscal VC Approval:	0
Next Approver:	Approver 1
Restart Workflow:	
Fund 1:	11
Project 1:	0000

How long does it take for an electronic TOE to be posted when submitted thru WebAdvisor?

This depends on how quickly all the individuals in the approval queue approve the electronic TOE. After the last approver in the queue approves, the TOE will post overnight.

We highly encourage approvers to check their approval queues at least twice daily, in the morning and afternoon.

Encumbrance Adjustments/Removal

What is an encumbrance and how are they created?

Encumbrances are a restriction placed on the use of funds to ensure there will be sufficient budget available to pay for specific obligations. In Colleague, we have two types of encumbrances – purchasing encumbrances and payroll encumbrances.

Purchasing encumbrances are created by entering into an agreement with a vendor for goods or services (e.g. by creating a purchase order). They are reduced as vendor payments are processed or removed when a purchase order is closed. Also, they may be increased or decreased when the department submits a change order to Purchasing Services.

Payroll encumbrances set aside budget to pay for the salaries and cash fringe of all full-time employees. At the beginning of the fiscal year, the annual salaries and cash fringe of all full-time employees are automatically encumbered in each department's budget. Payroll encumbrances are also created by submitting a status change form to hire an employee. They are reduced throughout the fiscal year as salaries and cash fringe are paid – typically at the beginning of the following month after the employee is paid. Payroll encumbrances are removed when an employee separates from the District. They may be transferred to other GL accounts if the employee's work assignment changes and the department submits a status change form to Human Resources.

Encumbrances help you manage your budget because encumbrances set funds aside for future disbursements (e.g. vendor payment or employee's monthly salary) in order to minimize the risk of overspending your budget.

Why should I care if an encumbrance is incorrectly applied to an account under my purview?

If an encumbrance is improperly applied to an account for which you are responsible, it could limit your ability to spend or transfer funds. The encumbrance represents an obligation of funds for a specific purpose, thereby eliminating the availability of those funds for other purposes. It is imperative that budgets are monitored constantly to ensure the accuracy of available funds throughout the fiscal year.

How can I see what encumbrances are affecting my budget?

You can run a GL0010 report or a GLSA report to see what GL account strings have encumbrances. For instructions on running these reports please go to Fiscal Services Forms & Training Manuals and then click on "General Ledger PowerPoint Presentation".

To drill into encumbrance details, you can use the ACBL screen in Colleague to lookup the specific GL account and then drill into the encumbrance balance by clicking on the document icon. For instructions on using ACBL, please reference the "General Ledger PowerPoint Presentation".

How do I get a purchasing encumbrance adjusted or removed?

You can submit a change order to adjust the purchase order. If the change order changes the dollar amount of the purchase order, the purchasing encumbrance will be adjusted. You can also contact Purchasing Services to close the purchase order if all items have been accepted and paid already, and that will remove the remaining purchasing encumbrance. For additional guidance, please contact Purchasing Services.

How do I get a payroll encumbrance adjusted or removed?

Payroll encumbrances are tied to an employee's **primary position**. A status change form for the employee's **primary position** should be submitted indicating the GL accounts where the employee's salary should be charged and which GL accounts associated with the employee need to be deleted. After Human Resources processes the status change form, the salary and cash fringe encumbrances should be automatically adjusted, removed, or transferred to the appropriate GL account(s).

A status change form submitted for an employee's interim, out of class, or temporary position may not update the salary and cash fringe encumbrances.

If the status change form has already been processed by Human Resources and the salary encumbrance (in object 1XXX or 2XXX) is not correct, please contact the Director of Human Resources for assistance.

If the status change form has already been processed by Human Resources and the cash fringe encumbrance (in object code 3911 or 3915) is not correct, please contact the Benefits Analyst in Risk Management for assistance.

Payroll encumbrances should not be adjusted manually to prevent duplicate encumbrances and negative encumbrances from posting which would affect your budget.

Prepaid Conferences, Services & Licenses

What are prepayments (also known as prepaids)?

Prepayments are payments made by the District to vendors for conferences, services, or licenses that occur or that have a service term beyond the current fiscal year.

Prepayments include payments made by the District in the current fiscal year for:
- Registration fees or airfare for a conference that occurs in a future fiscal year.
- Services or licenses (e.g. software licenses, subscriptions, advertisements) that have a service term that ends in a future fiscal year.

Are prepayments permissible?

Prepayments for conference registration fees and airfare are permissible. As part of sound fiscal management, other prepayments should only be requested when the vendor requires advance payment, or when prepayment would result in a significant cost savings for the District. Please keep in mind that prepayments result in forgone interest income for the District.

How do prepayments affect my budget?

For accounting purposes, the expense related to a prepayment is recorded when or as the benefit is received.

Prepaid conference registration fees or airfare are charged to the fiscal year budget in which the conference occurs. The vendor will be paid in full in the current fiscal year but if the conference occurs next fiscal year then 100% of the expense will be charged to your next fiscal year's budget.

Prepaid services, which have a service term beyond the current fiscal year, are charged to your budget over the service term. Thus, prepaid services will impact your budget in a future fiscal year(s). The portion of the prepayment charged to your budget in each fiscal year is based on the number of service days in each fiscal year divided by the total number of days in the service term.

The Accounts Payable Department manually tracks each prepayment and calculates prepaid expense for the current fiscal year. Prepaid entries are posted periodically to shift expense to the proper fiscal year(s).

Can I spend down my current fiscal year budget by prepaying for conferences, services, or licenses that occur in a future fiscal year?

Not necessarily. The District is required to comply with generally accepted accounting principles. For that reason, only the portion of the prepayment that provides benefit in the current year will be charged to your current fiscal year budget. The remaining portion will be charged to your budget in future fiscal year(s) as the benefit is received.

Do I have to submit a single or multiple purchase requisitions for prepaid services or licenses?

You can submit a single purchase requisition for the entire service term.

Please note that open purchase orders in Fund 11 and 13 are closed in August of the following fiscal year. If using Fund 11 or 13 and the vendor will be paid in installments over multiple fiscal years, you may need to submit a purchase requisition each fiscal year for the payments that will be made that fiscal year. If you have any questions related to purchase requisitions, please contact Purchasing Services.

How do I submit invoices for prepaid services or licenses?

Whenever possible, invoice terms on purchase orders and agreements should coincide with the District's fiscal year (July 1 to June 30). For example, if the service term is 05/01/2022 to 04/30/2023, please request two invoices from the vendor one for FY 21/22 (for period 05/01/22 to 06/30/22) and another for FY 22/23 (for period 07/01/22 to 04/30/23). Many vendors are willing to accommodate these invoice terms as long as payment is not delayed. Invoices signed by the appropriate Administrator should be submitted to Accounts Payable.

What recommendations do you have for managing my budget?

We advise departments to please request that vendors provide invoices that coincide with the District's fiscal year (July 1 to June 30). This will help you to know how much expense related to the prepayment will be charged to your budget in the current fiscal year and the next fiscal year(s). Many vendors are willing to accommodate these invoice terms.

Can I prepay conferences, services, or licenses using grants funds (Fund 12 or 33)?

No, unless the grant award explicitly allows prepayments or documented pre-approval from the grant sponsor is obtained.

Accounts Payable

Where do I submit vendor invoices?

Vendor invoices should be submitted to the Accounts Payable (AP) department and can be emailed to the responsible AP staff member. The AP homepage, linked here, lists all AP staff members and the vendors each is responsible for.

Invoices should be submitted to AP for payment immediately after goods or services are received so payment to the vendor is not delayed. The invoice should include the purchase order number and signature approval by the authorized administrator.

Past due invoices can lead to late fees, audit issues, adversely affect the District's credit report, and or prevent other orders placed with the vendor from being processed.

Do I need to have a purchase order (PO) in place to have an invoice paid?

Yes. A purchase requisition must be submitted and approved by the authorized administrator. Purchasing Services processes the purchase requisition and creates the PO.

Can some items be purchased out of pocket and then reimbursed later?

Small-dollar supply purchases for immediate need can be reimbursed if the purchase is $500 or less per transaction. Please refer to Administrative Regulation 6330 for further details.

Equipment (including IT equipment), software, and services should not be purchased out of pocket. These items should be procured through the purchase order process.

Employees can request reimbursement using the Request for Check form.

How do I sign-up for direct deposit for expense reimbursements?

Go to the Accounts Payable homepage linked here. Click on "Electronic Reimbursements for Employees", complete the sign-up form and email it to AP@rsccd.edu. There are frequently asked questions posted on the homepage.

Should I delay submitting an invoice if I don't have enough budget to pay the invoice this fiscal year?

No, please do not hold invoices. Invoices should be submitted immediately after goods or services are received. Failure to record expense in the proper fiscal year could result in a deficiency noted in the districtwide audit report.

Where can I find instructions for completing conference/travel claims and mileage claims?

Forms and instructions are available online. Go to Fiscal Services Forms & Training Manuals.

How can I lookup vendor activity in Colleague including requisitions, purchase orders, and payments made?

Step by step instructions are available online. Go to the AP homepage, linked here, and click on "Accounts Payable FAQs".

Financial Inquiries/Reports

How can I check to see if funds are available in an account?

Fund status and other general ledger information can be obtained via Colleague and/or the Online Report Repository.

How can I learn how to perform these general ledger inquiries?

For instructions on running various general ledger inquiries and reports, please go to Fiscal Services Forms & Training Manuals and then click on "General Ledger PowerPoint Presentation".

You can also contact Administrative Services at your campus for additional assistance.

What are the specific inquiries that can be made through Colleague related to the general ledger?

- General Ledger
  - o   To check account balances — **ACBL**
  - o   To check history of account balances — **AHST**
  - o   To list G/L activity — **LGLA**
  - o   Summary account availability — **GLSA**
  - o   Budget status report — **GLBS**
  - o   Annual or YTD budget report — **GLBR**

What other types of inquiries are available through Colleague?

Accounts Payable inquiries and Purchasing inquiries are also available through Colleague.

Refer to the Accounts Payable webpage, AP FAQs, for guidance on frequently used Accounts Payable inquiries.

Refer to the Purchasing Services webpage for guidance on frequently used Purchasing inquiries.

Is there a Colleague financial manual resource?

Yes. A General Ledger Training presentation is available online as part of the Fiscal Services Department Forms & Training Manuals webpage.

Where can I find reports to print for my college/department?

Standard reports can be accessed via the Online Report Repository.
The Online Report Repository can be accessed by any employee with Colleague login credentials using the same login and password.

The two most frequently used GL reports are the GL0010 and the GL0210. For instructions on how to run these reports, please go to Fiscal Services Forms & Training Manuals and then click on "General Ledger PowerPoint Presentation".

Can reports for any site or department be produced via the Online Report Repository?

No. Reports can only be produced for departments to which you have access.

After reviewing these FAQs, I still have questions. Who can I contact for additional questions?

For general questions, please contact Administrative Services at your campus.

For project specific questions, please contact the Fiscal Services Accountant assigned to your project.

For additional assistance, please contact the Director of Accounting.

Reference 1: Transferring Funds between Projects

The same principle and practice for moving funds between sites also governs moving funds between projects. Movement between project numbers is only allowed if the projects are all part of the same grant, which has been divided into separate project budgets to facilitate management.

In general, funds can <u>never</u> be moved between projects. The only time this is permitted is if one grant award is separated into separate budgets to facilitate project management. For example, VTEA is one grant that is divided into multiple budgets for various projects (e.g. Diesel, Manufacturing Technology, Digital Media, etc.). Funds can be moved between these VTEA budgets because they are all part of the same grant.

Note: A new grant award for a previous project is not the same grant. i.e., USDA PSTP I funds cannot be moved into the USDA PTSP II budget or vice versa, nor can GEAR UP III funds be moved into GEAR UP IV funds or vice versa.

Example: The project director realizes only $10,000 of the $12,250 budgeted for supplies for the English Project is needed, and that the $1,500 budgeted as Conferences in the Art Project is not enough for three instructors to attend a conference.

The project director decides to move $2,250 from the English Project to the Art Project. This is only possible because all the funds are from one grant, although separated into different project budgets.

<p align="center"><strong style="color:green">YES</p>

Budget Change 1: Take money out of English Project's supply account and reduce income account by the same amount.

FROM (Credit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	1010	150100	15620	4310	2,250.00

TO (Debit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	1010	000000	10000	8891	2,250.00

BUDGET CHANGE #2: Input funds into the Art Project's conference account, and increase income account by the same amount.

> Debit an income account to reduce it. Credit an income account to increase it.

FROM (Credit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	1012	000000	10000	8891	2,250.00

TO (Debit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	1012	675000	15510	5210	2,250.00

<p align="center"><strong style="color:red">NO</p>

FROM (Credit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	1010	150100	15620	4310	2,250.00

TO (Debit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
12	1012	675000	15510	5210	2,250.00

This budget change is incorrect because it includes different project numbers on the same form and does not include income accounts. Income accounts must be included when funds are moved from one project to another, or from one site to another.

Reference 2: Transferring Funds to Different Sites

Example: For the same project (#2222), move funds from SAC (department 15305) to SCC (department 29320).

YES
Move funds from SAC line-item and reduce the SAC income account accordingly.

FROM (Credit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	633000	15305	4610		350.00

TO (Debit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	000000	10000	8891		350.00

FROM (Credit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	000000	20000	8891		350.00

TO (Debit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	634000	29320	4210		350.00

NO
It is incorrect to put different sites on the same budget change, even if it is for the same project. A separate budget change form needs to be completed for each site. Also, income accounts need to be included on the budget change form, otherwise the budget will be imbalanced.

Example Budget Change #1

FROM (Credit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	633000	15305	4610		350.00

TO (Debit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	634000	29320	4210		350.00

Example Budget Change #2

FROM (Credit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	633000	15305	4610		350.00
12	2222	000000	20000	8891		350.00

TO (Debit) — Office Use

Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX		Amount
12	2222	000000	10000	8891		350.00
12	2222	634000	29320	4210		350.00

Both example budget changes 1 and 2 are incorrectly completed. Both list different sites on the same budget form. **Separate budget change forms for each site must be completed.**

Example budget change 1 is incorrect also because it does not include an income account. Income accounts must be included if funds are being transferred to a different site or project to ensure the budget remains balanced.

Appendix A – Salary/Wage & Fringe Object Codes

DATATEL OBJECT	DESCRIPTION	INSTRUCTIONAL SALARY/BENEFITS
1110	Contract Instructors	Instructional
1112	Contract Extension-Instructors	Instructional
1116	Sub Instructors - Long Term	Instructional
1190	Sabbaticals - Instructional	Instructional
1210	Academic Management	
1220	Contract Librarians	
1222	Contract Extension - Librarians	
1226	Sub Librarians - Long Term	
1230	Contract Counselors	
1232	Contract Extension-Counselors	
1236	Sub Counselors - Long Term	
1240	Nursing Personnel	
1242	Contract Extension - Nursing	
1246	Sub Nurses - Long Term	
1250	Contract Coordinator	
1252	Contract Extension-Coordinator	
1256	Sub Coordinators - Long Term	
1260	Physicians/Psychiatrists/Psyc	
1262	Contract Ext-Physicians/Psyc	
1266	Sub Physicians/Psyc-Long Term	
1270	Child Development Teachers	
1280	Contract - Reassigned Time	
1282	Contract Ext - Reassigned Time	
1286	Sub Instr LT - Reassigned Time	
1290	Sabbaticals-Non-Instructional	
1310	Part-Time Instructors	Instructional
1311	Sub Instructors,Short Term	Instructional
1313	Beyond Contract-Instructors	Instructional
1314	Int/Sum-Beyond Contract	Instructional
1315	Int/Sum-Instructors,Part-Time	Instructional
1390	Instructional Banked LHE	Instructional
1405	Part-Time Faculty Office Hours	
1410	Part-Time Academic Management	
1420	Part-Time Librarians	
1421	Sub Librarians,Short Term	
1423	Beyond Contract-Librarians	
1424	Int/Sum Beyond Contr-Librarian	

DATATEL OBJECT	DESCRIPTION	INSTRUCTIONAL SALARY/BENEFITS
1425	Int/Sum-Librarians, Part-Time	
1430	Part-Time Counselors	
1431	Sub Counselors, Short Term	
1433	Beyond Contract - Counselors	
1434	Int/Sum Beyond Contr-Counselor	
1435	Int/Sum - Counselors,Part-Time	
1440	Part-Time Nursing	
1441	Sub Nurses, Short Term	
1443	Beyond Contract - Nursing	
1444	Int/Sum Beyond Contr-Nursing	
1445	Int/Sum-Nursing, Part-time	
1450	Part-Time Coordinators	
1451	Sub Coordinators, Short Term	
1453	Beyond Contract - Coordinators	
1454	Int/Sum Beyond Contr-Coordinators	
1455	Int/Sum - Coordinators, PT	
1460	Part-Time Physicians/Psych	
1461	Sub Physicians/Psych, ST	
1463	Beyond Contract-Physicians/Psych	
1464	Int/Sum Beyond Contr-Physicians/Psych	
1465	Int/Sum-Physicians/Psych, PT	
1470	Part-Time Child Dev Teachers	
1471	Sub Child Dev Teacher-Short Term	
1480	Part time Reassigned Time	
1481	Sub Instr-Reassigned Time,ST	
1483	Beyond Contr - Reassigned Time	
1484	Int/Sum Beynd Contr-Reassigned	
1485	Int/Sum-Reassigned Time, PT	
1490	Non-Instructional Banked LHE	
2110	Classified Management	
2120	Confidential Employees	
2130	Classified Employees	
2210	Inst Assistants - Full-Time	Instructional
2310	Classified Employees - Ongoing	
2320	Classified Employees - Hourly	
2330	Trustees Salaries	
2340	Student Assistants - Hourly	

DATATEL OBJECT	DESCRIPTION	INSTRUCTIONAL SALARY/BENEFITS
2341	Student Assistants - Com Svc	
2345	Professional Experts	
2350	Overtime - Classified Employees	
2410	Inst Assistant - Ongoing	Instructional (exception TOPS 611000 Learning Center)
2420	Inst Assistant - Hourly	Instructional
2440	Instructional Associates	Instructional
2445	Professional Experts - Instructional	Instructional
2450	Overtime - Inst Classified	Instructional
3100	STRS	
3111	STRS - Instructional	Instructional
3115	STRS - Non-Instructional	
3200	PERS	
3211	PERS - Instructional	Instructional
3215	PERS - Non-Instructional	
3310	OASDHI	
3311	OASDHI - Instructional	Instructional
3315	OASDHI - Non-Instructional	
3320	Medicare	
3321	Medicare - Instructional	Instructional
3325	Medicare - Non-Instructional	
3330	PARS	
3331	PARS - Instructional	Instructional
3335	PARS - Non-Instructional	
3410	Health & Welfare	
3411	H & W - Instructional	Instructional
3415	H & W - Non-Instructional	
3420	Health & Welfare - Retirees	
3421	H & W - Retirees Instructional	Instructional
3425	H & W - Retirees Non-Instruct	
3430	Health & Welfare -Retiree Fund	
3431	H & W - Retiree Fund Inst	Instructional
3435	H & W - Retiree Fund Non-Inst	
3440	Health & Welfare - ARC	
3441	H & W - ARC Instructional	Instructional
3445	H & W - ARC Non-Instructional	
3500	SUI	
3511	SUI - Instructional	Instructional
3515	SUI - Non-Instructional	

DATATEL OBJECT	DESCRIPTION	INSTRUCTIONAL SALARY/BENEFITS
3600	Workers' Compensation	
3611	WCI - Instructional	Instructional
3615	WCI - Non-Instructional	
3900	Other Benefits	
3911	Other Benefits - Instructional	Instructional
3915	Other Benefits - Non-Instruct	
3921	SRP Benefit – Instructional	Instructional
3925	SRP Benefit – Non-Instruct	

Appendix B – Frequently Used Salary & Wages Object Codes

Academic & Instructional Positions

Type	Regular	Beyond Contract/ Overtime	Contract Extension	Substitute Short-Term/ Hourly	Substitute Long-Term	Intersession/Summer Beyond Contract (Excl. Contract Ext.)	Sabbatical	TOPS Group Codes (use specific TOPS for various instructional and non-instructional disciplines)	Fringe Benefit Object Codes (3xxx)
INSTRUCTORS									
Full-Time	1110	1313	1112	1311	1116	1314	1190	Instructional < 499900*	Ending with "1"
Part-Time	1310			1311		1315		Instructional < 499900*	Ending with "1"
COUNSELORS									
Full-Time	1230	1433	1232	1431	1236	1434	1290	Counseling 631000-639000	Ending with "5"
Part-Time	1430			1431		1435		Student Services 642000-649001	Ending with "5"
LIBRARIANS									
Full-Time	1220	1423	1222	1421	1226	1424	1290	612000	Ending with "5"
Part-Time	1420			1421		1425		612000	Ending with "5"
COORDINATORS									
Full-Time	1250	1453	1252	1451	1256	1454	1290	Non-instructional 601000 or higher	Ending with "5"
Part-Time	1450			1451		1455		Non-instructional 601000 or higher	Ending with "5"
INSTRUCTIONAL ASSISTANTS, ASSOCIATES									
Full-Time	2210	2450						Instructional < 499900*	Ending with "1"
Part-Time	2410	2450		2420/2440				Instructional < 499900*	Ending with "1"

Use TOPS code for program employee is teaching

Appendix B – Frequently Used Salary & Wages Object Codes (continued)

Other Non-Instructional & Reassigned Time

Type	Regular	Beyond Contract/ Overtime	Contract Extension	Substitute Short-Term/ Hourly	Substitute Long-Term	Intersession/Summer Beyond Contract (Excl. Contract Ext.)	Sabbatical	TOPS Group Codes (use specific TOPS for various instructional and non-instructional disciplines)	Fringe Benefit Object Codes (3xxx)
CURRICULUM DEVELOPMENT									
Full-Time	1280	1483	1282	1481	1286	1484		602000	Ending with "5"
Part-Time	1480			1481		1485		602000	Ending with "5"
DEPARTMENT CHAIR									
Full-Time	1280	1483	1282	1481		1484		601000	Ending with "5"
Part-Time	1480			1481		1485		601000	Ending with "5"
FARCCD, ACADEMIC SENATE									
Full-Time	1280	1483	1282	1481		1484		603000	Ending with "5"
Part-Time	1480			1481		1485		603000	Ending with "5"
ACCREDITATION									
Full-Time	1280	1483	1282	1481		1484		609000	Ending with "5"
Part-Time	1480			1481		1485		609000	Ending with "5"
FRESHMAN EXP, SOPHOMORE EXP, HONORS PROG, PROGRAM DEVELOPMENT, PROGRAM FACILITATION, X-FACTOR, ETC.									
Full-Time	1280	1483	1282	1481		1484		Non-instructional 601000 or higher	Ending with "5"
Part-Time	1480			1481		1485		Non-instructional 601000 or higher	Ending with "5"
CHILD DEVELOPMENT TEACHERS									
Full-Time	1270	1473	1272	1471		1470		692000	Ending with "5"
Part-Time	1470			1471		1471		692000	Ending with "5"
ACADEMIC MANAGEMENT, DEANS, ASSOCIATE DEANS									
Full-Time	1210							Non-instructional 601000 or higher	Ending with "5"
Part-Time	1410							Non-instructional 601000 or higher	Ending with "5"
NURSING PERSONNEL									
Full-Time	1240	1443	1242	1441	1246	1444		644000	Ending with "5"
Part-Time	1440			1441		1445		644000	Ending with "5"
PHYSICIANS, PSYCHIATRISTS, PSYCHOLOGISTS									
Full-Time	1260	1463	1262	1461	1266	1464		644000, 696000	Ending with "5"
Part-Time	1460			1461		1465		644000, 696000	Ending with "5"

Appendix B – Frequently Used Salary & Wages Object Codes (continued)

Classified, Confidential & Other Positions

	Full-Time	Short-Term Hourly	Part-Time Ongoing	Overtime	TOPS Group Codes (use specific non-instructional TOPS)	Fringe Benefit Object Codes (3xxx)
Classified Management	2110	N/A	N/A	N/A	Non-instructional 601000 or higher	Ending with "5"
Confidential Staff	2120	N/A	N/A	N/A	Non-instructional 601000 or higher	Ending with "5"
Classified Staff(Non-Instructional)	2130	2320	2310	2350	Non-instructional 601000 or higher	Ending with "5"
Classified Staff (Instructional Assistants)	2210	2420	2410	2450	Instructional < 499900*	Ending with "1"
Instructional Associates	2440	2440	2440	N/A	Instructional < 499900*	Ending with "1"
Student Assistants		2340	N/A	N/A	Non-instructional 601000 or higher	Ending with "5"
Student Assist. - Com Svc		2341	N/A	N/A	Non-instructional 601000 or higher	Ending with "5"
Professional Experts (Non-Instructional)		2345	N/A	N/A	Non-instructional 601000 or higher	Ending with "5"
Professional Experts (Instructional)		2445	N/A	N/A	Instructional < 499900*	Ending with "1"