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| Management of staff Plan: Guidelines |
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# INTRODUCTION

Each Organisational Unit (unit) is required to maintain an annual staffing plan in the Forecast Workbook. This guideline set outs procedures for usage of the staff plan in order to achieve consistency in practice across UQ. Consistent practices will aid:

* Cross transfer of skills across UQ by finance staff;
* The calculation of staff FTE for reporting purposes;
* The calculation of actual vs forecast salary variances by staff member;
* Analysis of budget and forecast submissions to ensure accurate reporting.

This guideline is to be used in conjunction with the Forecast Workbook Quick Reference Guides.

# DEFINITIONS

* Record – a row in the staff plan that contains staffing information such as position number, employee number, chart string etc.
* Edit Tab– the tab in the Forecast Workbook labelled Edit. This tab enables the direct entry of financial data into a forecast by year, month and account group by chart string.
* Bulk Provision – a record that is created as a provision for multiple positions yet to be established or for casual or scholarship positions where details of the individuals holding these positions are not required to be maintained in the staff plan. E.g. casual course tutor salaries

# PROCEDURES STATEMENT

1. Each unit will maintain an annual staff plan in the Forecast Workbook which must detail all non-casual staff positions which are funded from any Operating fund sub group including provisions for new salary costs. Non-casual salary amounts **must not** be manually included in the workbook using the Edit Tab. *All salary information must be entered in the staff plan and not the edit tab to allow reconciliation between the staff variance report and the Management Reports and hence allow users to utilize the Staff variance Report for detailed analysis.*
2. Casual staff – it is recommended that forecasting for casual staff is undertaken by one of the following approaches:
3. An entry into the staff plan tab – due to the nature of casuals this would most likely be a bulk amount rather than by employee (Note: this will be reflected in the Staff Variance report)
4. An entry into the transfer tab (Note: This will not be reflected in the Staff Variance Report)
5. Where there are records where the appointment to and from dates are in the past a user can decide whether to retain these with their current record type or have the system automatically change the record type to HISTORY. When the staff plan is to be updated using the Aurion Business Objects file, the following pop up box will appear. [Cancel] must be chosen in order to retain the existing record type and [OK] for the system to automatically update them to HISTORY.



1. When the Forecast Workbook roll over process is run at the beginning of each year and the staff plan is updated with data in the Aurion Business Objects file (see point 3 above), [OK] should be chosen. This will remove all records that impact on the prior year forecast only. This annual cleanup enables the workbook to be more effectively managed.
2. Where the salary cost in all years is $0 and the position is either vacant (and will be filled in the future) or a staff member is being paid from another org unit, the record should be retained with the appropriate FTE and the costing percentage changed to 0.
3. All casual positions and casual bulk provisions must only use casual employment types, classification type, group and level codes.

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| **Employment Type** | **Classification Type** | **Classification Group** | **Classification Level** |
| CASUAL | ACADCS | ACADCS | AC20A |

1. All scholarship positions and scholarship bulk provisions must only use scholarship employment types, classification type, group and level codes.

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| **Employment Type** | **Classification Type** | **Classification Group** | **Classification Level** |
| SCHOL | SCHOL | SCHOL | SCHL01 |

1. Where loadings appear as a separate record, a classification level code for loadings (MKT, ADDTLG etc.) will be used. The record type LOADING may be used for those records where the loading requires the classification level field to contain a salary code value. Note that the loadings may have different on cost rates to salary i.e. not superable.
2. The same position number must be used for staff occupying the same role. I.e. departing staff and their replacement. This ensures continuity in reporting of staff occupying a role. Note - this relies on the correct position number included on HR appointment paperwork and when entered into Aurion. There may be exceptions to the use of the same position number when there is some overlap in the staff occupying the same role. For example delays in the recruitment of fixed term staff to backfill staff on fixed term Fellowships.
3. A new record will be created for budget or speculative positions. These positions will be described in the staff plan as:
	* Position Number: BUDGET or existing position number
	* Job Title: title of the position e.g. Lecturer in Equine Studies
	* Employee Number: BUDGET
	* Employee Name: VACANT or VACANT with a relevant description e.g. *Vacant – SAH Surgery (Smith) - note the person being replaced in brackets if applicable.*

*Note: If more than 1 budget or speculative position, the position number needs to be unique. E.g. BUDGET1, BUDGET2 etc.*

1. Where a new record is created for multiple budget or speculative positions with the same position title, the FTE field will reflect the number of positions that are being budgeted.
2. When a vacant or budget position is filled, the following fields must be updated: Position number, job title, employee number, employee name, Record Type. Generic position titles must not be retained. The budget record can then be deleted from the staff plan.
3. The description used in the employee name field for a staff member will be consistent across all of their records. When the sort functions are used, consistent naming will result in records of the same person appearing sequentially and grouped correctly. Consistent naming will also assist in identifying errors and determining salary and FTE variances. If an explanation is required to differentiate between the purposes of records, the comments field should be used.
4. When a staff member is on secondment from their substantive position or filling another role within the same unit, the employee name field is to be completed with the name of the staff member filling the role, not the generic position title.
5. When a staff member holds an acting placement within the same unit, the records will be updated as follows:
	* No change is made to the substantive appointment record. A new record is created with negative salary and FTE information consistent with the substantive appointment but using dates of the acting placement. The acting placement is then added as a new record. This is more frequently used when the new placement is in the future and not yet added to Aurion.
	* A new record line will be created for any “backfill” of the substantive position made vacant by the acting placement.

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| **Position** | **Employee** | **Employee** | **Record Type** | **Class** | **Class** | **Appoint** | **Appoint** |  | **Annual FTE costs** | **Nominal** |
| **Number** | **Number** | **Name** |  | **Group** | **Level** | **From Date** | **To Date** | **FTE** |  | **Cost** |
| 3025433 | 1557254 | Smith, J | CURRENT | GEN | L0804 | 1/01/2019 | 31/12/2019 | 1.00 | 138,888  |  **138,461** |
| 3025433 | 1557254 | Smith, J | BUDGET | GEN | L0804 | 6/07/2019 | 30/11/2019 | -1.00  | -138,888 | **-67581**  |
| 3025433 | 1551122 | Jones, A | BACKFILL | GEN | L0801 | 2/7/2019 | 5/12/2019 | 1.00 | 123,691 | **62,082** |
| 3022374 | 1557254 | Smith, J | CURRENT | SENADM | SA0A01 | 6/07/2019 | 30/11/2019 | 1.00 | 165,101 | **81,289**  |

1. The Increment Date field must only contain dates in the future. Inclusion of dates in the past results in the workbook calculating the incremental salary increase to the next pay rate incorrectly and therefore an incorrect salary forecast.
2. Where a staff member’s classification level is not at the top of the scale, a new record is required for each future incremental increase until the staff member reaches the highest point on the scale or their appointment ceases.

This process is required as the workbook currently only increments for a maximum of 12 months. User feedback has requested that this be changed but this will not be available until 2020. Therefore, in the interim this process will be at the discretion of the Pst Finance manager.

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| **Employee Number** | **Employee Name** | **Class Level** | **Appt From Date** | **Appt To Date** | **Report EFT** | **Annual Salary Rate** | **Full On-cost Rate** | **Annual FTE Cost** |
| 2141471 | Smith, J | ARB103 | 01/01/2019 | 31/12/2019 | 1.000  | 102,954 | 28.222 | 132,010 |
| 2141471 | Smith, J | ARB104 | 01/01/2020 | 31/12/2020 | 1.000  | 106,545 | 28.222 | 136,614 |
| 2141471 | Smith, J | ARB105 | 01/01/2021 | 31/12/2021 | 1.000  | 110,137 | 28.222 | 141,220 |

1. Ensure continuity in the dates of appointment extensions or increments that appear as a new record. Gaps or overlap of dates may result in an FTE calculation and salary error. It is recommended that you use the Increment button  to add a new increment record.

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| **Incorrect** |  |  |  |  | **Correct** |  |  |  |
| **Employee** | **Class** | **Appoint** | **Appoint** |  | **Employee**  | **Class** | **Appoint** | **Appoint** |
| **Name** | **Level** | **From Date** | **To Date** |  | **Name** | **Level** | **From Date** | **To Date** |
| Smith, J | A1D02 | 1/01/2019 | 1/01/2020 |  | Smith, J | A1D02 | 1/01/2019 | 31/12/2019 |
| Smith, J | A1D03 | 1/01/2020 | 1/01/2021 |  | Smith, J | A1D03 | 1/01/2020 | 1/01/2021 |

1. A staff member may take a break in service that does not relate to a type of leave before returning to work. A record will be created to show the dates of this period and record type NONSER will be used.

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| **Employee Name** | **Record Type** | **Emp Type** | **Class Type** | **Class Group** | **Class Level** | **Appt From Date** | **Appt To Date** | **Report EFT** | **2017-01** | **2017-02** | **2017-03** |
| Smith, J | CURRENT | FIXED | ACAD | ACAD | A1E01 | 09/02/2015 | 08/02/2020 | 1.0  | 18,737  | 17,034  | 19,589  |
| Smith, J | NONSER | FIXED | ACAD | ACAD | A1E01 | 01/01/2017 | 31/03/2017 | -1.0  | -18,737  | -17,034  | -19,589  |

1. A separate record for periods of Special Studies Program (SSP) leave is generally only required when the leave is to be paid from a chart string different to their usual salary costing. I.e. salary is usually paid from an ARC fellowship which does not cover the cost of SSP leave. SSP leave is to be reflected in the staff plan using either method 1 or 2 as shown in point 16.
2. Payment of SSP allowances must not be included in the staff plan. These allowances are paid through Aurion payroll however use account code 650220 in the Staff Development major account group. They are not a salary cost. They should be included in the workbook using the Edit or Transfers tabs.
3. Where a fixed term position will be extended, or continuing position filled after a staff member is due to depart, and the starting date is in the future, the end date of the current appointment must not be edited (to a future date or deleted). A new record must be created for the extension or with details of the replacement staff member. The new record must be able to be linked to the previous record by position number, employee number or employee name field.

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| **Incorrect** |  |  |  |  |  |
| **Employee**  | **Employment** | **Class** | **Class** | **Appoint** | **Appoint** |
| **Name** | **Type** | **Group** | **Level** | **From Date** | **To Date** |
| Smith, J | FIXED | GEN | L0804 | 1/01/2015 |   |
|  |  |  |  |  |  |
| **Correct** |  |  |  |  |  |
| **Employee**  | **Employment** | **Class** | **Class** | **Appoint** | **Appoint** |
| **Name** | **Type** | **Group** | **Level** | **From Date** | **To Date** |
| Smith, J | FIXED | GEN | L0804 | 1/01/2015 | 31/12/2015 |
| Smith, J | CONT | GEN | L0804 | 1/01/2016 |   |

1. All significant periods of unpaid leave, or leave paid Centrally, (Parental, LSL, LWOP, SLWOP etc.) must be included in the staff plan as separate records with a negative FTE. There must not be an unexplained break in the service period record for the staff member. Consideration should be given to excluding unpaid leave periods less than 1 week as these have no material impact on $ or FTE.
2. Units should consider the likelihood of long service leave and include a provision for future and unknown long service leave absences in the staff plan (Bulk position level). The estimated value should be phased in accordance to the trend for the unit. If trend is not clear, then this leave provision should be phased across the full calendar year. The description used in the job title and employee name fields will be “Provision for Long Service Leave”.
3. Units may assume the promotion of academic staff to a higher classification level.
	* Where the unit is confident that specific staff will be promoted, new records will be added to the staff plan identifying the change in classification level. See Method 1 below. A new line for each incremental step will be created to reflect the correct salary cost for each year. Refer also to point 18 above.
	* Where the unit does not know which staff members will be promoted, a new record will be added to the staff plan identifying the change in classification level. A negative FTE record is required to reflect that the unit will no longer retain a staff member at the lower classification. See Method 2 below. A new line for each incremental step will be created to reflect the correct salary cost for each year. Refer also to point 18 above.
	* These records will be identified in the comments field as “Promotion “then a relevant description.

**Method 1**

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| **Employee Name** | **Record Type** | **Emp Type** | **Class Type** | **Class Group** | **Class Level** | **Appt From Date** | **Appt To Date** | **Report EFT** | **Comments** |
| Smith, J | FUTURE | CONT | ACAD | ACAD | A1C04 | 01/01/2016 | 31/12/2016 | 1.000  |   |
| Smith, J | FUTURE | CONT | ACAD | ACAD | A1D01 | 01/01/2017 | 31/12/2017 | 1.000  | Promotion xxx |
| Smith, J | FUTURE | CONT | ACAD | ACAD | A1D02 | 01/01/2018 | 31/12/2018 | 1.000  | Promotion xxx |
| Smith, J | BUDGET | CONT | ACAD | ACAD | A1D03 | 01/01/2019 | 31/12/2019 | 1.000  | Promotion xxx |

**Method 2**

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| **Employee Name** | **Record Type** | **Emp Type** | **Class Type** | **Class Group** | **Class Level** | **Appt From Date** | **Appt To Date** | **Report EFT** | **Comments** |
| Promotion C-D | FUTURE | CONT | ACAD | ACAD | A1D01 | 01/01/2017 | 31/12/2017 | 1.000  | Promotion xxx |
| Promotion C-D | FUTURE | CONT | ACAD | ACAD | A1C04 | 01/01/2017 | 31/12/2017 | -1.000  | Promotion xxx |
|   |   |   |   |   |   |   |   |   |   |
| Promotion C-D | FUTURE | CONT | ACAD | ACAD | A1D02 | 01/01/2018 | 31/12/2018 | 1.000  | Promotion xxx |
| Promotion C-D | FUTURE | CONT | ACAD | ACAD | A1C04 | 01/01/2018 | 31/12/2018 | -1.000  | Promotion xxx |
|   |   |   |   |   |   |   |   |   |   |
| Promotion C-D | BUDGET | CONT | ACAD | ACAD | A1D03 | 01/01/2019 | 31/12/2019 | 1.000  | Promotion xxx |
| Promotion C-D | BUDGET | CONT | ACAD | ACAD | A1C04 | 01/01/2019 | 31/12/2019 | -1.000  | Promotion xxx |

1. A provision for severance payments may be included in the staff plan.
	* Where this can be attributed to a person, a new record will be added to the staff plan with the full amount reflected in the last month that the staff member is appointed. The position number, job title, employee number and employee name fields will be consistent with their substantive record. The record type SEVERANCE will be used to identify that this is a severance payment.
	* Where a bulk provision is calculated, a new record will be added to the staff plan for each chart string to be charged. The description used in the job title and employee name fields will be “Provision for Severance Payment”. This cost will be phased over the most appropriate time period for the unit.
2. While the inclusion of a provision for severance payments is encouraged, a proportion of these provisions will not be realised during the calendar year as some staff on fixed term appointments will be renewed. This should be taken into account when calculating the provisions by either:
	* The inclusion of a new record line with a negative value to offset the provisions attributed to individual staff members; or
	* Reducing the value of the bulk provision estimate.
3. Severance payments for eligible research funded positions may be reimbursed from Central funds. This will be reflected in the staff plan as a new record. The % reimbursed rate to be included in the forecast will be confirmed each year by the PSt Finance Manager.

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| **Employee Name** | **Record Type** | **Emp Type** | **Class Type** | **Class Group** | **Class Level** | **Appt From Date** | **Appt To Date** | **Report EFT** | **Comments** | **2016** |
| Smith, J | CURRENT | FIXED | GENERL | RESG | RL0502 | 27/01/2016 | 31/12/2016 | 1.0  | Salary | **87,595**  |
| Smith, J | SEVERANCE | FIXED | GENERL | RESG | RL0502 | 25/12/2016 | 31/12/2016 | 8.0  | 8 weeks | **10,471**  |
| Smith, J | SEVERANCE | FIXED | GENERL | RESG | RL0502 | 25/12/2016 | 31/12/2016 | -8.0  | Central Reimb | **-10,471**  |

1. Org units are encouraged to make greater use of the comments field for more detailed explanations of position changes.
2. Users should tag record lines using the “Record Type” field to facilitate reviewing, maintenance and sorting of the data. A List of record types is as follows:



UQ Policy and Documents

[PPL9.10.02 Budgeting and Forecasting](http://ppl.app.uq.edu.au/content/9.10.02-budgeting-and-forecasting)

[Forecast Workbook User Instructions and Quick Reference Guides](http://www.fbs.uq.edu.au/?page=136727&s=7a42923e31a2931e53e85582b9ae386c)

[UQ Salaries and Allowances](http://www.uq.edu.au/current-staff/index.html?page=11206)