



Position Control & Lapsed Salary

What We'll Cover

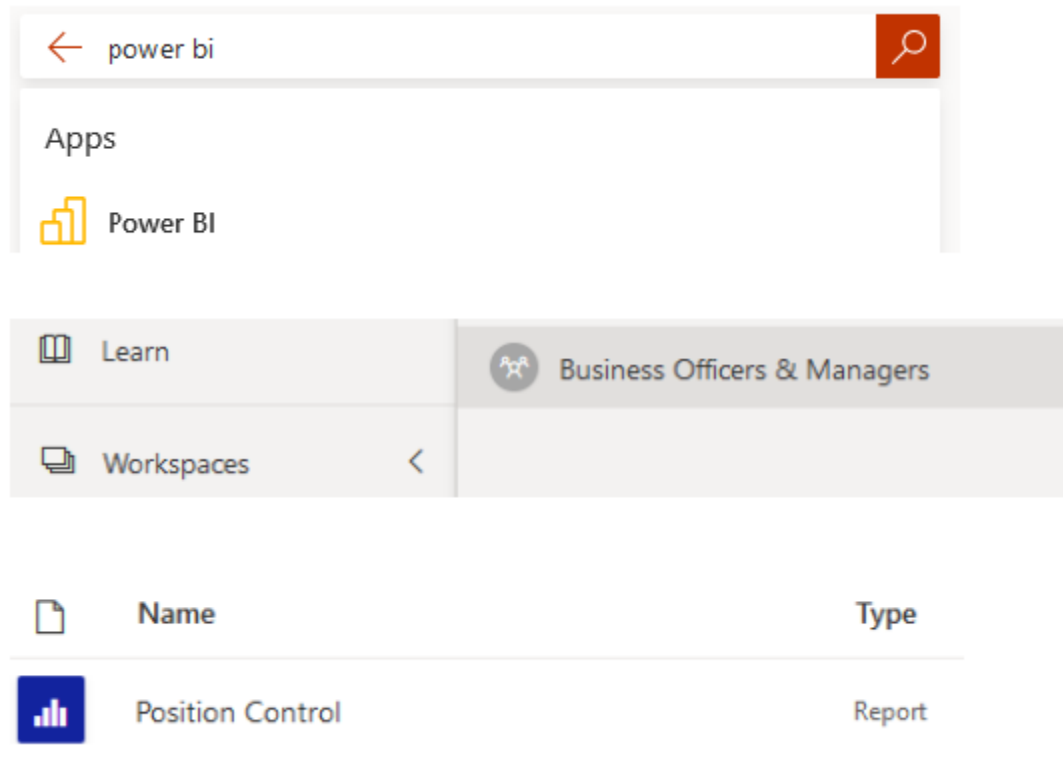
- What is the Position Control Report?
- Accessing Position Control in Power BI
- Analyzing and exporting Position Control
- What is lapsed salary?
- Calculating available lapsed salary



What is the Position Control Report?

- List of all positions for your department
- Shows:
 - Position number and title
 - Employee name & banner ID
 - Funding source(s) – Fund, Organization, Account, Program
 - *Recurring* budget
 - Year-to-date pay, both expended and encumbered
- Two parts:
 - List of **Single Positions**, each with one permanent employee (includes names)
 - List of **Pooled Positions**, each with many temporary employees (no names)

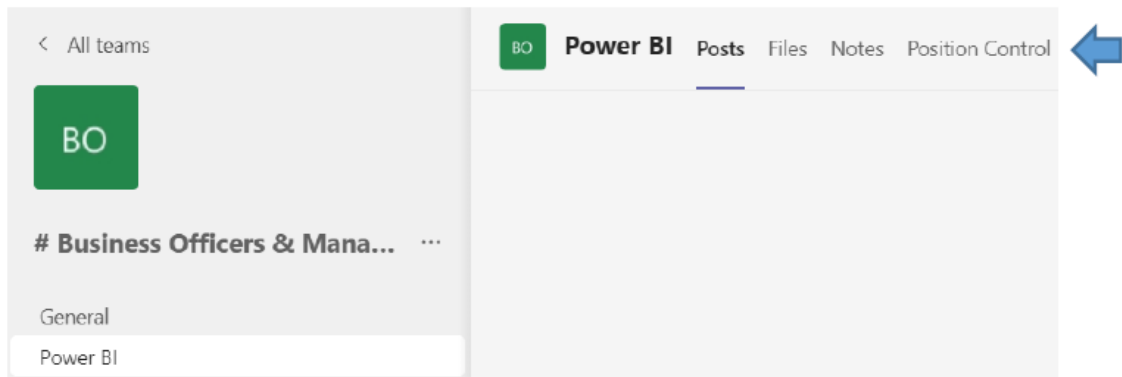
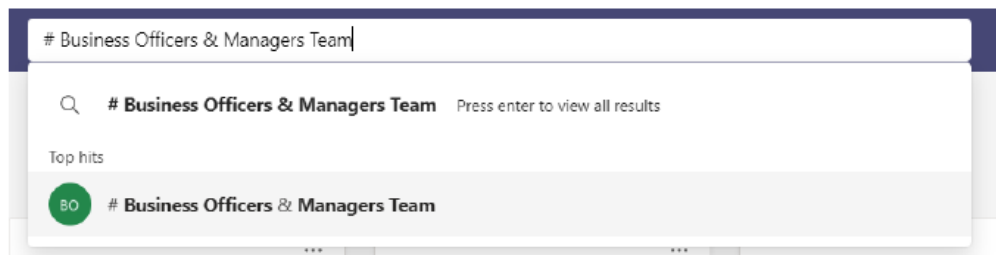
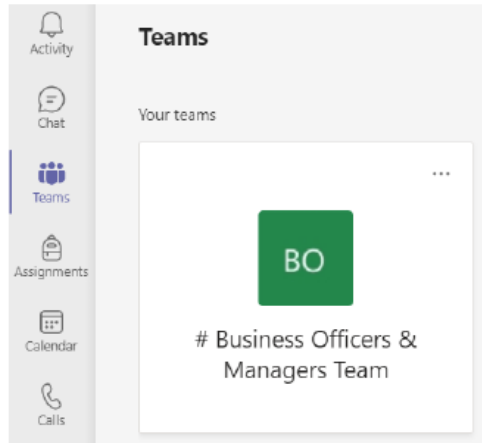
3 Ways to Access Position Control



1) Through your browser

- Use your UNCSA credentials to sign in to www.office.com
- Search for “Power BI” and select it from the Apps menu.
- In the left-hand menu, select “Workspaces,” then “Business Officers & managers
- Click the Report (*not* the dataset) called “Position Control”.

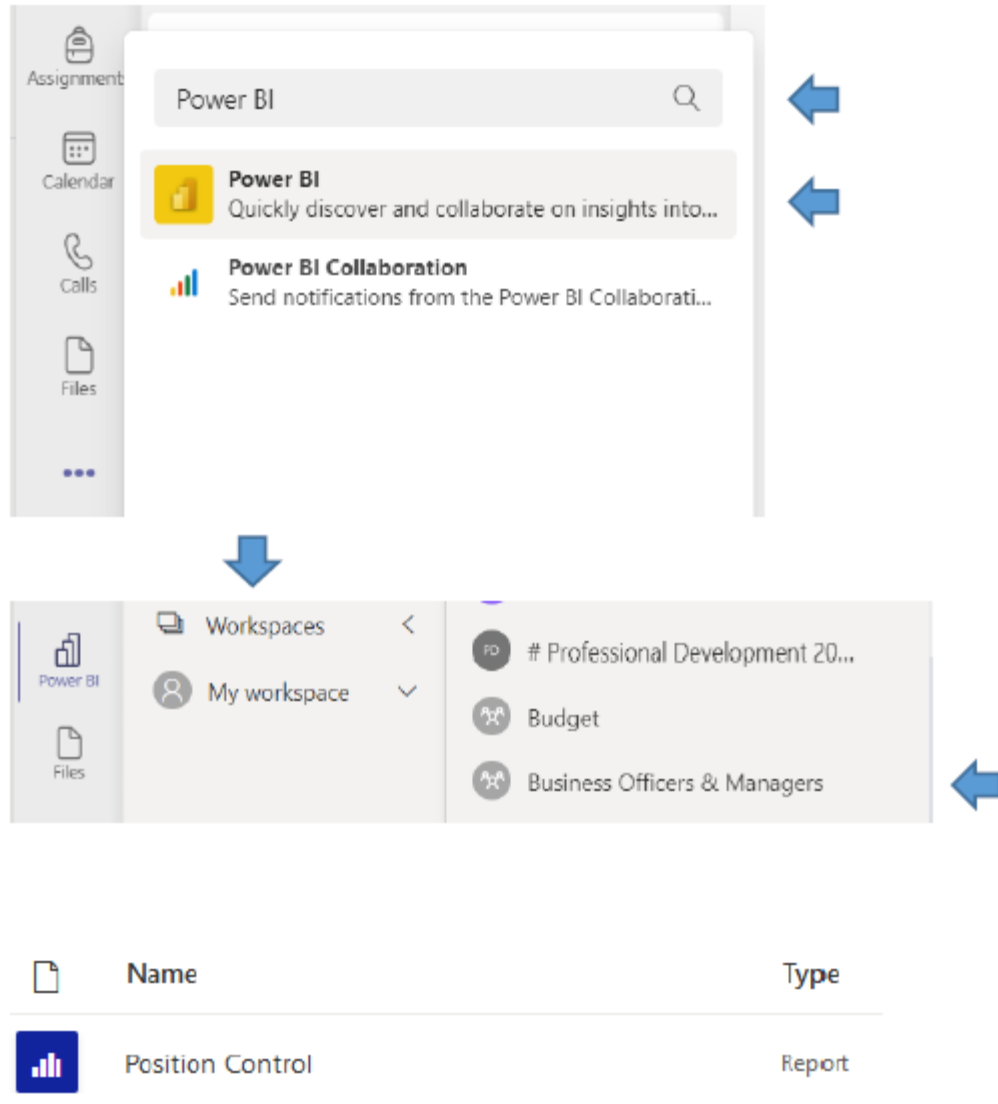
3 Ways to Access Position Control



2) Through a Teams team

- In Microsoft Teams, navigate to the *Business Officers & Managers Team* by:
 - Clicking the “Teams” icon in the left-hand menu, then selecting “# Business Officers & Managers Team”, OR
 - Searching for “# Business Officers & Managers Team”
- Once you are viewing the team, select “Power BI”, then “Position Control” from the top menu.

3 Ways to Access Position Control



3) Adding Power BI to your Teams menu

- Click the ellipsis (three dots) on the left-hand menu, and search for “Power BI” in the “Find an app” box
- This will add a Power BI icon to your left-hand menu. Click the icon, select “Workspaces”, then “Business Officers & Managers”.
- Click the report (*not the dataset*) called “Position Control”.

Let's Take a Look!

Position Number & Title		Employee Name & Banner ID			Vacancy Information		Allocation: Fund, Organization, Account, & Program				Funding Split	Budget, Expenses, Encumbrances, & Available Balance				FTE, Budget Org, Activity, & Class				
Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance	FTE	Budget Organization	Activity	Class	
010100	Dean	Presley	Elvis	9600			152100	11100	611100	152	100.00%	\$168,000	(\$28,000)	(\$140,000)	\$0	1.0000	11100	10100	E1	
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10200	F1	
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500	1.0000	11100	10202	F1	
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000	1.0000	11100	10204	F1	
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10206	F1	
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10208	F1	
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10210	F1	
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10212	F1	
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0	0.5500	11100	10214	F1	
010214	Associate Professor	Dylan	Bob	9600			580700	11100	613100	101	45.00%	\$37,800	(\$6,300)	(\$31,500)	\$0	0.4500	11100	10214	F1	
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250	1.0000	11100	10216	F1	
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0	0.6250	11100	10226	F1	
010226	Associate Professor	Joplin	Janis	9600			580700	11100	613100	101	37.50%	\$31,500	(\$5,250)	(\$26,250)	\$0	0.3750	11100	10226	F1	
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10228	F1	
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0	0.4231	11100	10232	F1	
010232	Professor	Springsteen	Bruce	9600			580700	11100	613100	101	57.69%	\$51,921	(\$8,653)	(\$43,268)	\$0	0.5769	11100	10232	F1	
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000	1.0000	11100	10234	F1	
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10235	F1	
010300	University Program Specialist	Black	Jack	9600			152100	11100	612100	152	100.00%	\$60,000	(\$10,000)	(\$50,000)	\$0	1.0000	11100	10300	SE	
010302	Executive Assistant	Robinson	Craig	9600			152100	11100	612100	152	100.00%	\$54,000	(\$3,326)	(\$45,000)	\$5,674	1.0000	11100	10302	SE	
010304	Administrative Support Specialist	DeVine	Adam	9600			152100	11100	612100	152	100.00%	\$45,000	(\$7,500)	(\$37,500)	\$0	1.0000	11100	10304	SN	
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155	1.4019	11100	RK1310	AF	
Total												\$1,575,155	(\$209,576)	(\$1,105,000)	\$260,579	19.4019				

You can filter by any of these!



Exporting Position Control data to Excel

- 1) Hover over the report – a set of icons will appear in the top right corner.
- 2) Click the ellipsis (three dots) for “More options”
- 3) Choose “Export data”
- 4) Leave “data with current layout” selected, and click “Export”
- 5) Find the file (“called data”) in your Downloads fold.
- 6) Open the file, Enable Editing, and save with the name and file location of your choice

The screenshot illustrates the process of exporting data from a web application. At the top, the University of North Carolina School of the Arts logo is visible. Below it, there are filters for 'Fund', 'Account', and 'Position', all set to 'All'. A 'More options' menu is open, showing various actions like 'Add a comment', 'Chat in Teams', 'Export data', 'Show', 'Spotlight', 'Get insights', 'Sort descending', 'Sort ascending', and 'Sort by'. The 'Export data' option is highlighted. Below the menu is a dialog box titled 'Which data do you want to export?'. It contains three options: 'Data with current layout' (selected), 'Summarized data', and 'Underlying data'. The 'File format' is set to 'xlsx (Excel 150,000-row max)'. An 'Export' button is highlighted. Below the dialog box is a Windows File Explorer window showing the 'Downloads' folder. A file named 'data' is highlighted.

Pooled Positions

Pages	Position Title	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance
Single Positions	0VFRK1 Visiting Faculty	101100	11100	613100	101	100.00	\$0			\$0
Pooled Positions	ROKXC1 Additional Employment	152100	11100	611100	152	100.00	\$4,500	(\$450)	(\$4,050)	\$0
	Total						\$4,500	(\$450)	(\$4,050)	\$0

- The Pooled Positions tab shows the position number, funding sources, budget, and pay activity for temporary position codes (adjuncts, for example).
- It does *not* show individual temporary employees.

Split Funding

Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance	FTE	Budget Organization	Activity	Class	
010100	Dean	Presley	Elvis	9600			152100	11100	611100	152	100.00%	\$168,000	(\$28,000)	(\$140,000)	\$0	1.0000	11100	10100	E1	
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10200	F1	
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500	1.0000	11100	10202	F1	
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000	1.0000	11100	10204	F1	
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10206	F1	
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10208	F1	
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10210	F1	
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10212	F1	
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0	0.5500	11100	10214	F1	
010214	Associate Professor	Dylan	Bob	9600			580700	11100	613100	101	45.00%	\$37,800	(\$6,300)	(\$31,500)	\$0	0.4500	11100	10214	F1	
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250	1.0000	11100	10216	F1	
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0	0.6250	11100	10226	F1	
010226	Associate Professor	Joplin	Janis	9600			580700	11100	613100	101	37.50%	\$31,500	(\$5,250)	(\$26,250)	\$0	0.3750	11100	10226	F1	
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10228	F1	
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0	0.4231	11100	10232	F1	
010232	Professor	Springsteen	Bruce	9600			580700	11100	613100	101	57.69%	\$51,921	(\$8,653)	(\$43,268)	\$0	0.5769	11100	10232	F1	
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000	1.0000	11100	10234	F1	
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10235	F1	
010300	University Program Specialist	Black	Jack	9600			152100	11100	612100	152	100.00%	\$60,000	(\$10,000)	(\$50,000)	\$0	1.0000	11100	10300	SE	
010302	Executive Assistant	Robinson	Craig	9600			152100	11100	612100	152	100.00%	\$54,000	(\$3,326)	(\$45,000)	\$5,674	1.0000	11100	10302	SE	
010304	Administrative Support Specialist	DeVine	Adam	9600			152100	11100	612100	152	100.00%	\$45,000	(\$7,500)	(\$37,500)	\$0	1.0000	11100	10304	SN	
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155	1.4019	11100	RK1310	AF	
Total												\$1,575,155	(\$209,576)	(\$1,105,000)	\$260,579	19.4019				

- Split funded positions have multiple lines – one for each funding source.
- The “Percent” column shows how much of the funding comes from each source.

What Position Control Does & Doesn't Track

What it does track

- A position's **recurring** (*lasting year-after-year*) budget
- Year-to-date expenses and encumbrances associated with the position (*people's actual wages*)
- "Available balance"
= **recurring** budget – (expenses + encumbrances)

What it doesn't track

- Any **non-recurring** budget transfers made to/from funds, accounts, or positions

Fund
101100

Account
All

Position
All



Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance	FTE	Budget Organization	Activity	Class	
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10200	F1	
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500	1.0000	11100	10202	F1	
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000	1.0000	11100	10204	F1	
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10206	F1	
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10208	F1	
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10210	F1	
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10212	F1	
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0	0.5500	11100	10214	F1	
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250	1.0000	11100	10216	F1	
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0	0.6250	11100	10226	F1	
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10228	F1	
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0	0.4231	11100	10232	F1	
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000	1.0000	11100	10234	F1	
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10235	F1	
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155	1.4019	11100	RK1310	AF	
Total												\$1,126,934	(\$140,547)	(\$731,482)	\$254,905	14.0000				

Fund: 101100 Rock
Organization: 11100 School of Rock
Program: 101 Instruction

Account	Description	Budget	Actual	Commitments	Balance
613100	EPA Academic Salary	1,101,934.00	140,547.00	731,482.00	229,905.00
614100	Non-Student Reg Wages	25,000.00	4,995.25	0.00	20,004.75
618100	Social Security	11,133.00	11,133.46	0.00	(0.46)
618300	Medical Insurance	11,700.00	11,699.81	0.00	0.19
618700	Optional Retirement Plan	19,437.00	19,437.15	0.00	(0.15)
Total Personnel Expenses		1,169,204.00	187,812.67	731,482.00	249,909.33
71800P	Purchased Contractual Services Pool	15,000.00	1,000.00	0.00	14,000.00
72000P	Supplies Budget Pool	2,500.00	1,590.66	0.00	909.34
75000P	Cap Outlay/Equip Budget Pool	895.00	894.99	0.00	0.01
Total Operating Expenses		18,395.00	3,485.65	0.00	14,909.35
Total Expenses		1,187,599.00	191,298.32	731,482.00	264,818.68

- Filter to a specific fund and/or account to compare with Budget Status Report
- Encumbrances and Expenses should match
- Balance may *not* match due to non-recurring transfers that Position Control doesn't track

Recurring Salary Transfers

Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance	FTE
010100	Dean	Presley	Elvis	9600			152100	11100	611100	152	100.00%	\$168,000	(\$28,000)	(\$140,000)	\$0	1.0000
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500	1.0000
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000	1.0000
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0	0.5500
010214	Associate Professor	Dylan	Bob	9600			580700	11100	613100	101	45.00%	\$37,800	(\$6,300)	(\$31,500)	\$0	0.4500
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250	1.0000
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0	0.6250
010226	Associate Professor	Joplin	Janis	9600			580700	11100	613100	101	37.50%	\$31,500	(\$5,250)	(\$26,250)	\$0	0.3750
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0	0.4231
010232	Professor	Springsteen	Bruce	9600			580700	11100	613100	101	57.69%	\$51,921	(\$8,653)	(\$43,268)	\$0	0.5769
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000	1.0000
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000
010300	University Program Specialist	Black	Jack	9600			152100	11100	612100	152	100.00%	\$60,000	(\$10,000)	(\$50,000)	\$0	1.0000
010302	Executive Assistant	Robinson	Craig	9600			152100	11100	612100	152	100.00%	\$54,000	(\$3,326)	(\$45,000)	\$5,674	1.0000
010304	Administrative Support Specialist	DeVine	Adam	9600			152100	11100	612100	152	100.00%	\$45,000	(\$7,500)	(\$37,500)	\$0	1.0000
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155	1.4019
Total												\$1,575,155	(\$209,576)	(\$1,105,000)	\$260,579	19.4019

- Sometimes departments would like to permanently reallocate a vacant position's salary to another position, or hire a new person into that position at a lower rate.
- When a *faculty* position is reduced on a recurring basis, the difference is moved to the **Unallocated** line.
- When a *staff* position is reduced on a recurring basis, the difference **automatically** reverts to university reserve funds.
- If you'd like to keep those funds in the department, submit a **Salary Reserve Request** describing your new intended use for them. The request will be reviewed by the appropriate Vice Chancellor.
 - The Salary Reserve Request form will soon be combined with the Budget Transfer form to make the process simpler – stay tuned!
- If a transfer would reduce a staff position's salary below a feasible hiring amount, the position must be **inactivated**.

What is Lapsed Salary?

- When a permanent position is vacant, the unused wages may become *lapsed salary*, available for reallocation on a non-recurring basis.
- Just because a position is vacant, does **NOT** mean its salary is automatically lapsed/available for transfer!
- **Remember:** Because Position Control doesn't display non-recurring transfers, it won't track how much lapsed salary you've already used – you will need to check against your Budget Status by Account report.

Faculty vs. Staff Lapsed Salary

- Lapsed salary from a vacant **faculty** position can be transferred for the entire year in advance – as long as there are no plans to recruit for the remainder of the fiscal year.
- Lapsed salary from a vacant **staff** position can only be transferred for pay periods (months) that have already fully passed – we cannot use the current month or go ahead of time.
 - Staffing plans can change, and we never want someone to be caught out because they used lapsed salary too early!
 - Ask yourself: *“If the position were hired this month, could we cover them through the end of the fiscal year?”*
 - Starting in April, lapsed staff salary can be transferred out for April, May, and June if you confirm you will not be hiring until next fiscal year.

Calculating Lapsed Salary

Example date: 12 September 2022

Step 1: Identify available balances in the relevant fund/account

Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance
010100	Dean	Presley	Elvis	9600			152100	11100	611100	152	100.00%	\$168,000	(\$28,000)	(\$140,000)	\$0
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0
010214	Associate Professor	Dylan	Bob	9600			580700	11100	613100	101	45.00%	\$37,800	(\$6,300)	(\$31,500)	\$0
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0
010226	Associate Professor	Joplin	Janis	9600			580700	11100	613100	101	37.50%	\$31,500	(\$5,250)	(\$26,250)	\$0
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0
010232	Professor	Springsteen	Bruce	9600			580700	11100	613100	101	57.69%	\$51,921	(\$8,653)	(\$43,268)	\$0
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0
010300	University Program Specialist	Black	Jack	9600			152100	11100	612100	152	100.00%	\$60,000	(\$10,000)	(\$50,000)	\$0
010302	Executive Assistant	Robinson	Craig	9600			152100	11100	612100	152	100.00%	\$54,000	(\$3,326)	(\$45,000)	\$5,674
010304	Administrative Support Specialist				08/31/2022	12	152100	11100	612100	152	100.00%	\$45,000	(\$8,365)	\$0	\$36,635
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155
Total												\$1,575,155	(\$210,441)	(\$1,067,500)	\$297,214

Calculating Lapsed Salary

Example date: 12 September 2022

Step 2: Why are there available balances?

This position became vacant on 7/31 this year.

This position was already vacant at the start of the year.

These positions were hired on 8/1.

This position was hired on 8/8.

This position became vacant on 8/31.

Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance
010100	Dean	Presley	Elvis	9600			152100	11100	611100	152	100.00%	\$168,000	(\$28,000)	(\$140,000)	\$0
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0
010214	Associate Professor	Dylan	Bob	9600			580700	11100	613100	101	45.00%	\$37,800	(\$6,300)	(\$31,500)	\$0
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0
010226	Associate Professor	Joplin	Janis	9600			580700	11100	613100	101	37.50%	\$31,500	(\$5,250)	(\$26,250)	\$0
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0
010232	Professor	Springsteen	Bruce	9600			580700	11100	613100	101	57.69%	\$51,921	(\$8,653)	(\$43,268)	\$0
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0
010300	University Program Specialist	Black	Jack	9600			152100	11100	612100	152	100.00%	\$60,000	(\$10,000)	(\$50,000)	\$0
010302	Executive Assistant	Robinson	Craig	9600			152100	11100	612100	152	100.00%	\$54,000	(\$3,326)	(\$45,000)	\$5,674
010304	Administrative Support Specialist				08/31/2022	12	152100	11100	612100	152	100.00%	\$45,000	(\$8,365)	\$0	\$36,635
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155
Total												\$1,575,155	(\$210,441)	(\$1,067,500)	\$297,214

This is unallocated faculty salary.

Available Balance: Not Always What It Seems!

Besides non-recurring transfers, other rare circumstances can complicate how much available balance there *actually* is:

- When a position's funding is changed or raised, there may be a brief gap between the budget update and the encumbrance update, making the available balance seem inaccurately higher or lower. When in doubt, ask us!
- When an employee leaves a permanent position, they may receive a **leave payout** for unused vacation days. This is taken out of the position's wages. The difference *is* reflected in available balance, but you may not identify it unless you look for it.

How to catch these situations?

- Examine available balances closely, and think about context.
- *Has your department recently placed personnel actions for the position?*

Calculating Lapsed Salary

Example date: 12 September 2022

Step 3: How much salary needs to stay put?

Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance
010100	Dean	Presley	Elvis	9600			152100	11100	611100	152	100.00%	\$168,000	(\$28,000)	(\$140,000)	\$0
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0
010214	Associate Professor	Dylan	Bob	9600			580700	11100	613100	101	45.00%	\$37,800	(\$6,300)	(\$31,500)	\$0
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0
010226	Associate Professor	Joplin	Janis	9600			580700	11100	613100	101	37.50%	\$31,500	(\$5,250)	(\$26,250)	\$0
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0
010232	Professor	Springsteen	Bruce	9600			580700	11100	613100	101	57.69%	\$51,921	(\$8,653)	(\$43,268)	\$0
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0
010300	University Program Specialist	Black	Jack	9600			152100	11100	612100	152	100.00%	\$60,000	(\$10,000)	(\$50,000)	\$0
010302	Executive Assistant	Robinson	Craig	9600			152100	11100	612100	152	100.00%	\$54,000	(\$3,326)	(\$45,000)	\$5,674
010304	Administrative Support Specialist				08/31/2022	12	152100	11100	612100	152	100.00%	\$45,000	(\$8,365)	\$0	\$36,635
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155
Total												\$1,575,155	(\$210,441)	(\$1,067,500)	\$297,214

All faculty salary is lapsed, if no hiring will be done this year.


This position is filled, so any salary from the vacancy period is lapsed.

Let's take a closer look at this one...

Calculating Lapsed Salary

Example date: 12 September 2022

Step 3 (cont.): How much salary needs to stay put?




Title	Vacancy Date	Days	Fund	Account	Budget	Expended	Encumb.	Available Balance
Admin Support Specialist	08/31/2022	12	152100	612100	\$45,000	\$8,365	\$0	\$36,635

- There are 10 months left in the fiscal year (*including September, which isn't over!*) so 10 months of staff salary must stay put.
- 1 month of salary is \$45,000 x 1/12, so 10 months of salary is $\$45,000 \times (10/12) = \$37,500$
- But wait... there isn't \$37.5k available - because of the leave payout!
- As of September 12, this position has negative lapsed salary:
 $\$36,635 - \$37,500 = -\$865$

Calculating Lapsed Salary

Example date: ???

Step 3 (cont.): How much salary needs to stay put?



Title	Vacancy Date	Days	Fund	Account	Budget	Expended	Encumb.	Available Balance
Admin Support Specialist	08/31/2022	???	152100	612100	\$45,000	\$8,365	\$0	\$36,635

- November 1:
 - $\$45,000 \times (8/12) = \$30,000$
 - $\$36,635 - \$30,000 = \$6,635$ lapsed salary
- December 12:
 - $\$45,000 \times (7/12) = \$26,250$
 - $\$36,635 - \$26,250 = \$10,385$ lapsed salary
- March 19:
 - $\$45,000 \times (4/12) = \$15,000$
 - $\$36,635 - \$15,000 = \$21,635$ lapsed salary

Calculating Lapsed Salary

Example date: 12 September 2022

Step 5: Subtract prior transfers

- Since Position Control doesn't track non-recurring transfers, always double-check for previous transfers of lapsed salary, which will count against your available total.
- You can do this by:
 - Comparing the budget for a Fund/Account in Position Control against the budget in your Budget Status report.
 - Looking at the individual transfers you've made from an allocation in your Budget Status by Account report in Banner Self-Service / E-Z Arts.
- For example:
 - We might see in Banner that we already made one transfer of \$800 from 152100-612100. We subtract that from our lapsed salary total of **\$4,809**, leaving us **\$4,009** that can be transferred.
 - Or...

Fund: 101100
 Account: All
 Position: All



Position	Title	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance	FTE	Budget Organization	Activity Class	
010200	Assistant Professor	John	Elton	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10200 F1	
010202	Professor				07/31/2022	43	101100	11100	613100	101	100.00%	\$90,000	(\$7,500)	\$0	\$82,500	1.0000	11100	10202 F1	
010204	Associate Professor				07/31/2021	408	101100	11100	613100	101	100.00%	\$84,000	\$0	\$0	\$84,000	1.0000	11100	10204 F1	
010206	Assistant Professor	Bowie	David	9600			101100	11100	613100	101	100.00%	\$75,000	(\$12,500)	(\$62,500)	\$0	1.0000	11100	10206 F1	
010208	Associate Professor	Jagger	Mick	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10208 F1	
010210	Professor	Holly	Buddy	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10210 F1	
010212	Associate Professor	Santana	Carlos	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10212 F1	
010214	Associate Professor	Dylan	Bob	9600			101100	11100	613100	101	55.00%	\$46,200	(\$7,700)	(\$38,500)	\$0	0.5500	11100	10214 F1	
010216	Assistant Professor	McCartney	Paul	9600			101100	11100	613100	101	100.00%	\$75,000	(\$6,250)	(\$62,500)	\$6,250	1.0000	11100	10216 F1	
010226	Associate Professor	Joplin	Janis	9600			101100	11100	613100	101	62.50%	\$52,500	(\$8,750)	(\$43,750)	\$0	0.6250	11100	10226 F1	
010228	Associate Professor	Tyler	Steven	9600			101100	11100	613100	101	100.00%	\$84,000	(\$14,000)	(\$70,000)	\$0	1.0000	11100	10228 F1	
010232	Professor	Springsteen	Bruce	9600			101100	11100	613100	101	42.31%	\$38,079	(\$6,347)	(\$31,732)	\$0	0.4231	11100	10232 F1	
010234	Associate Professor	Bon Jovi	Jon	9600			101100	11100	613100	101	100.00%	\$84,000	(\$7,000)	(\$70,000)	\$7,000	1.0000	11100	10234 F1	
010235	Professor	Nicks	Stevie	9600			101100	11100	613100	101	100.00%	\$90,000	(\$15,000)	(\$75,000)	\$0	1.0000	11100	10235 F1	
RK1310	Unallocated						101100	11100	613100	101	100.00%	\$75,155	\$0	\$0	\$75,155	1.4019	11100	RK1310 AF	
Total												\$1,126,934	(\$140,547)	(\$731,482)	\$254,905	14.0000			

Fund: 101100 Rock
Organization: 11100 School of Rock
Program: 101 Instruction

Account	Description	Budget	Actual	Commitments	Balance
613100	EPA Academic Salary	1,101,934.00	140,547.00	731,482.00	229,905.00
614100	Non-Student Reg Wages	25,000.00	4,995.25	0.00	20,004.75
618100	Social Security	11,133.00	11,133.46	0.00	(0.46)
618300	Medical Insurance	11,700.00	11,699.81	0.00	0.19
618700	Optional Retirement Plan	19,437.00	19,437.15	0.00	(0.15)
Total Personnel Expenses		1,169,204.00	187,812.67	731,482.00	249,909.33
71800P	Purchased Contractual Services Pool	15,000.00	1,000.00	0.00	14,000.00
72000P	Supplies Budget Pool	2,500.00	1,590.66	0.00	909.34
75000P	Cap Outlay/Equip Budget Pool	895.00	894.99	0.00	0.01
Total Operating Expenses		18,395.00	3,485.65	0.00	14,909.35
Total Expenses		1,187,599.00	191,298.32	731,482.00	264,818.68

- Position Control has the total in 611100 at **\$1,126,934**.
- Budget Status has the total in 611100 at only **\$1,101,934** (\$25,000 less).
- *Thus, we know \$25,000 has already been taken out – and is no longer available for transfer!*
- We have to subtract that \$25k from our **\$254,905** calculation to get **\$229,905**.

Other Quick Tips

- If your calculations don't seem to match up between Position Control and Budget Status, make sure you're not forgetting about Pooled Positions – although they're on a separate list, they still count towards their account codes.
- It's great to be thinking about leave payouts *before* the employee departs, so that you can plan for how the added expense may affect your budget.
- When filling out budget transfers:
 - **Non-recurring** transfers (such as lapsed salary transfers) don't need to be requested out of a specific position. As long as you've done the math and know the lapsed salary is available, you can just list the fund/account.
 - **Recurring** transfers moving salary do need to list the specific position.



Questions?

Practice Exercises

Example date: 19 March 2024

Faculty

Position	Description	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance	FTE	Budget
010236	Professor			9600	05/09/2020	1,410	101110 11100	613100	101		100	\$78,676			\$78,676	1.0000	11100
010237	Assistant Professor			9600	07/31/2023	232	101110 11100	613100	101		100	\$74,272	\$6,189	\$0	\$68,083	1.0000	11100
RK1311	Unallocated Rock			9600			101110 11100	613100	101		100	\$52,302			\$52,302	1.0172	11100
010239	Associate Professor			9600	02/28/2022	750	101110 11100	613100	101		100	\$17,167			\$17,167	0.2500	11100
010240	Assistant Professor Berry	Chuck		9600			101110 11100	613100	101		100	\$75,000	\$43,750	\$25,000	\$6,250	1.0000	11100
010241	Assistant Professor Townsend	Pete		9600			101110 11100	613100	101		100	\$74,272	\$49,515	\$24,757	\$0	1.0000	11100
010242	Professor	Starr	Ringo	9600			101110 11100	613100	101		100	\$89,584	\$59,723	\$29,861	\$0	1.0000	11100
010243	Professor	Buckingham	Lindsey	9600			101110 11100	613100	101		100	\$86,031	\$57,354	\$28,677	\$0	1.0000	11100
010244	Assistant Professor Becker	Walter		9600			101110 11100	613100	101		100	\$76,128	\$50,752	\$25,376	\$0	1.0000	11100
010245	Associate Professor Fagen	Donald		9600			101110 11100	613100	101		100	\$77,712	\$51,808	\$25,904	\$0	1.0000	11100
Total												\$701,144	\$319,090	\$159,576	\$222,478	9.2672	

Staff

Position	Description	Last Name	First Name	Banner ID	Vacancy Date	Days Vacant	Fund	Organization	Account	Program	Percent	Budget	Expended	Encumbered	Balance	FTE	Budget
010246	Trendsetter			9600	02/10/2023	403	152110 11100	611100	152		100	\$68,046			\$68,046	1.0000	11100
010247	Chief Rocker			9600	12/31/2023	79	152110 11100	611100	152		100	\$137,597	\$87,322	\$0	\$50,275	1.0000	11100
010248	Rock Administrator	Hendrix	Jimi	9600			152110 11100	611100	152		100	\$66,391	\$6,254	\$22,130	\$38,006	1.0000	11100
010249	Rock Support Specialist	Mercury	Freddie	9600			152110 11100	611100	152		100	\$68,066	\$32,148	\$22,689	\$13,230	1.0000	11100
010250	Rock Lobster	Schneider	Fred	9600			152110 11100	611100	152		100	\$62,889	\$41,926	\$20,963	\$0	1.0000	11100
Total												\$402,989	\$167,649	\$65,782	\$169,558	5.0000	

Answers

And don't forget to check for prior transfers in 613100 and 611100!

Faculty

Position	Budget	Balance	Explanation	Lapsed
010236	\$78,676	\$78,676	Faculty position was vacant at start of year and is still vacant. All balance is available on non-recurring basis as long as the position will not be filled before 7/1/24.	\$78,676
010237	\$74,272	\$68,083	Faculty position became vacant following retirement on 7/31/23. All balance is available on non-recurring basis as long as the position will not be filled before 7/1/24.	\$68,083
RK1311	\$52,302	\$52,302	Unallocated faculty line, available for transfer.	\$52,302
010238	\$17,167	\$17,167	Faculty position was vacant at start of year and is still vacant. All balance is available on non-recurring basis as long as the position will not be filled before 7/1/24. (Position would need increased recurring budget to make hiring feasible.)	\$17,167
010239	\$75,000	\$6,250	Position filled after start of fiscal year; all salary from prior vacancy is lapsed.	\$6,250
			Total	\$222,478

Staff

Position	Budget	Balance	Explanation	Lapsed
010246	\$68,046	\$68,046	Staff position was vacant at start of year and is still vacant. Up to 4 months to cover. $\$68,046 \times (4/12) = \$22,682$ that must be subtracted from available balance.	\$45,364
010247	\$137,597	\$50,275	Staff position became vacant on 12/31/23 and is still vacant. Up to 4 months to cover. $\$137,597 \times (4/12) = \$45,866$ that must be subtracted from available balance. (Note that balance is smaller than six months' worth due to leave pay-out.)	\$4,409
010248	\$66,391	\$38,006	Position filled after start of fiscal year; all salary from prior vacancy is lapsed.	\$38,006
010249	\$68,066	\$13,230	Position filled after start of fiscal year; all salary from prior vacancy is lapsed.	\$13,230
			Total	\$101,009