

Policy Title: PAYROLL PROCESSING	Policy No.	No. of Pages
	ACC05	2
	Eff. Date	Rev. Date
		1/9/2014

- I. **POLICY:** The Schools received various Federal, State, and Private Funds which were budgeted in FMS. School payroll is processed via DOE (for SPED staff/Article VI staff) and Ceridian Payroll (for all other staff). Ceridian is also used for compensation for ELT, tutoring, etc. Payroll is processed semimonthly both through Ceridian and DOE payroll. Payroll spreadsheets are coded by School or Corporation staff and submitted to the Charter School Management Corporation (CSMC) to match against Ceridian payroll reports. Payroll balances are adjusted in CharterVision based on reports provided by Ceridian.

- II. **GENERAL:**
 1. All employees are required to sign-in, as required by their respective collective bargaining agreements.
 2. Rates for Certificated and Classified employees are based on wage rate tables established by contract agreement between the unions and the State of Hawaii/Corporation. The salaried employee's wage rates are documented on the SF-5 form or the personnel action form and rates are available in the business office, or with the union representatives.
 3. Payroll is prepared by School Business Manager/Account Clerk and approved by Principal or Corporation.
 4. For the salaried personnel, Ceridian and DOE forecasts hours and semimonthly pay schedules and ELT rates. All tutoring hours, stipends, or other extra hours recorded on time sheets or other approved paperwork handed in to the School Business Office for salaried employees are entered into the Ceridian System.
 5. For casual hires, hours worked were logged into the DayForce time clock system, per their Sign-in/out Sheet, or into the DOE Casual Payroll System or T-SEAS depending on their job classification and funding source.
 6. Once all of the casual and certificated hours are entered into the Ceridian system the payroll is submitted. School Business Manager/Account Clerk prints a summary report of all casual employee hours to file with payroll, and match against trial payroll reports. In the DOE payroll system a Principals' report and a draft report will be printed and filed with payroll documents.
 7. School Business Manager/Account Clerk ensures all rates of pay are accurate with the correct hourly amount per the appropriate job classification or bargaining agreement.

8. A hard copy of the DOE Payroll Detail Transaction Report (DAFMZ033) is sent to SCHOOL around the 3rd week after the month closing. This report contains payroll charges by Character 10 (salaried) & 11 (hourly – casual hires) by Object Code & Program ID for the month for all School employees. Employee SSN numbers are also listed, but not their names. These reports were filed in a binder in the School Business Office.
 9. Payroll checks and Paystubs are delivered/picked up 1-2 days prior to the date of pay. The front office staff will sort the paychecks and stubs and create a sign-out sheet for all employees to pick up and sign for their check. No employee receives a pay check without signing their name or designating a proxy to pick up and sign for their check.
- III. PAYROLL EXPENSE POSTING: Using coded Payroll Trial Registers obtained from School Business Manager/Account Clerk or Corporation staff, CSMC creates a spreadsheet listing personnel names and their specific expense codes. The School Business Manager/Account Clerk provides expense coding for new employees and for any charges that change between periods. CSMC then generates a JE upload spreadsheet to ensure all journal entries balance, and then books the payroll expense related journal entries into the system.

The School Business Manager/Account Clerk and Corporation staff reviews the payroll journal entries for accuracy.