

PAYROLL POSTING AUDIT TRAIL

Purpose

To show itemized payroll expenditure detail for each employee for an individual pay period. Data is organized by funding source and employee.

Use

For review of payroll expenditures to ensure that expenditures are accurate and are charged to the correct funding source.

Advice

- Each division should assign a person other than the division payroll timekeeper the task of reviewing this report each pay period to ensure that payroll expenditures are accurate and charged to the correct funding source.
- Errors on this report should be reported immediately to FMR and/or HR so the appropriate corrections can be made.

Report Column/Field	Description
ORG	Organization code assigned in MAPS. An ORG code combined with an agency, fund, and appropriation unit code represents one account where expenditures are recorded and tracked.
SORG	Sub-organization code is an optional breakdown of information within an organization.
ACTV	Activity code – an optional code that can be used if expenditures need to be tracked and/or reported by some means other than by funding source, object code or other available optional fields
SOBJ	Sub-object code - not currently used in Admin
PROJ	Project code – an optional code that can be used if expenditures need to be tracked and/or reported by project
RPT CAT	Reporting category code – used for federal grant expenditures when reporting must be done by federal fiscal year
OBJ	Object code – a classification to identify the type of expenditure such as supplies, rent, printing, etc. A list of object codes can be found at: http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html .
EMPLID	Employee Identification Number – a unique number assigned in SEMA4 to a specific employee
NAME	Employee name
RCD	Record code – used in conjunction with an Employee Identification Number when a specific employee has more than one job record in SEMA4
POSITION	Unique number assigned to a position in SEMA4
DEPTID	Department ID number – each division or portion thereof that reports to a separate supervisor has its own Department ID number
PAY END DT	Pay period end date – the last date of the pay period being reported
CHECK DT	The actual pay date for which payroll expenditures are being reported. Actual pay dates are generally the Friday of the week following the end of the pay period.
TRN	Indicates the nature of the payroll transaction being reported. <ul style="list-style-type: none"> ▪ M = Mass time entry ▪ A = Adjusting

TRN (continued)	<ul style="list-style-type: none"> ▪ R – Reversing ▪ B = Business Expense ▪ T = Transferred ▪ O = 1-to-Many Expense Transfer
ERN	Earning Code – a code used to classify payroll expenditures (i.e., REG = regular work hours; HOL = holiday hours; etc.) Numerous Earning Codes exist. A list can be found at: http://www.finance.state.mn.us/agencyapps/sema4/earncodes.pdf
BASE SALARY	Base salary amount paid. Base salary includes regular, sick, vacation and holiday pay and is computed as number of hours times pay rate.
PREMIUM AMOUNT	Shift and heavy equipment differential pay
OVERTIME AMOUNT	Amount paid for overtime hours worked. Some employees are paid straight time. Others are paid time-and-one-half. Still others are exempt from overtime payments. See bargaining unit contracts for more information: http://www.doer.state.mn.us/lab-rel/Contracts.htm
RETIRE AMOUNT	Amount of retirement contribution paid by the state
FICA AMOUNT	Amount of state-paid FICA and Medicare tax – consists of social security portion (currently 6.2%) and Medicare portion (currently 1.45%)
INSURANCE AMOUNT	Amount paid by the state for employee insurance including health, dental insurance, etc.
TTL SALARY & FRINGE	Total salary and fringe benefits paid by the state. This amount is the sum of BASE SALARY, PREMIUM AMOUNT, OVERTIME AMOUNT, RETIRE AMOUNT, FICA AMOUNT, and INSURANCE AMOUNT.
OTHER EXPENSES	Payments to reimburse employees for business/travel expenses will appear here.