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How much money does the Voluntary Furlough Program save the
State Budget and Control Board?

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Internal Operations- Finance

*Well
Done.*

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STATE DOCUMENTS

The purpose of this project is to determine the best methods to measure and report cost savings as a result of the implementation of a voluntary furlough program for the South Carolina Budget and Control Board. When general funds for a state agency are less than the preceding year, volunteer furloughs are an option. Employees who chose such a program are guaranteed certain benefits and cannot be discriminated against under any circumstance. The program can benefit the employer and the employee and can help solve budgeting problems. Working with the Board and understanding that certain considerations such as workload and work distribution are factors, employees may choose to have time off rather than a full year's employment. This project addresses how such a furlough program can benefit the state and the employee resulting in cost savings to the state. The process involves determining the realized cost savings based on the difference between the employee's base salary less the employee's earned salary and factoring in the employer's expenses which are payment of retirement and health and dental insurance.

Additional data collected examines how the furlough will effect the employer's overall processing costs to put such a program into effect. This project determines the processing time and costs involved. To determine the data, I have interviewed all personnel involved in the processing and constructed a process map (see Appendices A1) that charts and examines the collected data's impact and usefulness. I have work directly with programmers involved in the design of a data base to determine realized cost. (see Appendices B1)

To determine the type of data needed for this project, I have attempted to identify all areas and or individuals involved in the furlough process. I have asked each individual involved to approximate the time it takes to complete each task in order to complete the Process Map. To determine the cost factor, I have used the mid-range salary for each band that is involved divided by the total number of hours each year to compute the hourly salary. The following is a detailed description of the sections I have interviewed.

Access Programmer – We discussed the original design of the database that captures realized cost savings based on the employee’s base salary. I reviewed the spreadsheet that compiles the data that includes the employee’s base salary, the employee’s furlough salary, the type of health and dental insurance as well as all retirement information. We discussed the reports that are generated monthly used to process payments to the Retirement System and to Insurance Benefits for the Employer’s pro-rated responsibility of retirement, health and dental premiums.

Budget Section – The Budget section has very little involvement in the furlough process. Furlough shows up in the year-to-date Expenditure Report generated by Budget and will reflect furlough as cost savings for monthly salary projections if noticeable.

Employee- an employee of the Budget and Control Board is allowed to furlough from 1-to 90 days during a fiscal year. Depending on the number of days

requested, the employee may or may not need to meet with a member of the Benefit's section. Once the employee has determined the number of days to request, the supervisor of that section is contacted and approval is granted, if possible. The employee then contacts the Benefits section and discusses either in person or over the phone the responsibilities of the employee and the employer. This process can take anywhere from 5 to 45 minutes depending on the circumstances. As needed, the employee will fill out weekly leave slips and submit them to the supervisor for approval. The leave slips are forwarded to Personnel.

Personnel Leave Liaison – On a weekly basis, leave slips are completed by the employee, signed by the supervisor, and forwarded to the Leave Liaison. Two copies are made and forwarded to the Benefits section and to payroll. The leave is keyed into an Access Furlough database and then keyed into the HRIS Leave System. Monthly, a report is generated by the Access Personnel Furlough Database and given to the Director of Personnel.

Payroll Section – The Payroll Tech receives a copy of the Employee Leave Slip. The furlough leave is keyed into the Payroll Furlough Database and into the HRIS payroll database after salaries are calculated and adjusted. The payroll is completed and sent to the CG's office. Bi-monthly, a report is generated by the CG's office and sent to payroll. The payroll Tech reconciles the CG report back to the Access Furlough Database. The health, dental and administration fees are

reconciled to insure the correctness of refunds due to the employee. Reports are generated monthly from the Access database. If the employee is due a refund, paperwork is completed and forwarded to the Benefit's section for approval. It is then sent to accounts payable. Payments for Insurance Benefits and Retirement are Authorized by the Accounting Supervisor and then forwarded to payables.

Benefit's Section:-If an employee plans to be out an extended time, they are advised to make an appointment with the Benefits section to discuss the responsibilities of both the employee and the employer. These meetings usually take about 30 to 45 minutes. If the employee plans to be out only a few days, the Benefits Coordinator discusses these issues with the employee over the phone. This process takes anywhere from 5 to 10 minutes. The next involvement that Benefits has is receiving a report that is generated by the furlough database which calculates the amount of the refund check due the employee for the Board's portion of health and dental insurance premiums. The Coordinator reviews the reports and authorizes the refund with a signature. The report is sent back to payroll who forwards it along with reports that have been reviewed and authorized by the Accounting Supervisor for payment by the Board for health, dental and retirement benefits. These reports are forwarded to the Accounts Payable Section for processing.

Accounts Payable Section-The Accounts Payable Section reviews the payment packets and provided budget information as well as transaction codes and object

codes. Once verified, the data is entered into an accounting system used by the Budget and Control Board referred to as GAFRS. The morning after all data is entered, a payment voucher is generated by the system and is printed on site. The voucher is matched up with backup provided by the Payroll Section. The original is given to a Manager to be verified and signed. The office copy is given to the Accounts payable Supervisor to be reviewed and initialed. The originals are sent to the Comptroller General's Office for processing. Two to three days later a check or an IDT is generated and sent back to Internal Operations for distribution.

Contingent Check Section- If a check has been generated, the pending voucher is pulled and matched up with the check. The remittance is removed from the voucher packet and placed with the check in an envelope to be mailed to the recipient. If an IDT is generated, a debit memo is received and matched with the voucher packet. In both cases, the packets are stamped paid and given to the Data Processing clerk to be filed.

I have entered data into an Excel spreadsheet, which is designed to capture cost by using a Process Map format. (see Appendices A1). Based on my findings, it costs \$42.68 to process the initial furlough request and an additional \$31.33 to process each request thereafter. I have evaluated the Total Savings for each furlough employee by pay date using an Excel Spreadsheet that captures the actual Salary Savings less the Fringe Cost plus the Fringe Savings less the Processing Cost. Using the information gathered and

mapped, I determined the Total Savings for each employee per pay period for the first three quarters of Fiscal Year 2002.

In addition to cost savings for the employers, I have found that other benefits of this program are numerous. According to Proviso 72

(www.state.sc.us/dio/furlough/guidelines.htm) the goals of the state furlough are as follows:

- a. To allow employees to submit leave requests that certify they have studied the guidelines and are aware of their requirements.
- b. To grant approval of said requests if all factors, which are conducive to granting the furlough, are met.
- c. To provide consultation with the office director if the furlough request is denied.
- d. To set the furlough time not less than one day and not more than ninety days
- e. To guarantee that anyone who has requested a furlough will not be discriminated against because of age, race, color religion, creed, national origin, sex, disability, military status or political affiliation.
- f. To ensure that no employee will feel pressured to request furlough under any circumstance
- g. To provide all services including accumulation of sick and annual leave

- h. To allow furloughed employees to receive the same state benefits as those who are salaried.

It is a win-win situation because employers can save money in a tight budget year and employees can have leave that can be used for various needs such as health reasons, care of family members and vacations. Also, people who have experienced stress from the demands of a full-time job can have a respite. Because the program is voluntary, the benefits remain the same. There will not be a change in service and sick and annual leave benefits will remain the same. The furloughed employee also can still participate in the same state benefits except drawing wages in part or in full. There is no threat to the furloughed employee as to the status of his job when he returns and he cannot be forced into the program. Such mandates create a non-hostile environment for those who wish to participate in the voluntary employee furlough program.

After mapping data for a period of three quarters for employees of the Budget and Control Board, I have found that it is cost effective for the State to offer this type of Program. During the first three quarters, the total cost to process each furlough request was \$5,489.03 and the total fringe cost was \$15,655.68. The net savings were \$71,126.29 for the Budget and Control Board. It is also an additional benefit to the employee which overall benefits the State during these time of Budget restraints by providing incentives for the employee to use the furlough program without losing the accrual of sick and annual leave during a leave without pay absence. It also pays both the employee and employer share of retirement contributions as well as the payment of

health and dental benefits on a prorated basis. This program has boosted the morale of participating employees which in turn has allow the Budget and Control Board to provide this benefit to employees and reduce the cost of annual salary projections without having a reduction in forces.

Based on the data collected during the first three quarters of Fiscal Year 2002 and the above findings, it is my recommendation that the State Budget and Control Board continue to offer this program as a benefit to both the employee and the employer. Evaluation of this project will be on going. Maintaining and using the spread sheet that tracks on-going cost –savings (Appendices B1) and factoring in processing costs, the Budget and Control Board will be able to follow the success of the furlough program and make decisions concerning the future benefits of this project.

PROCESS MAP

VOLUNTARY FURLOUGH

PROCESS DESCRIPTION	TIME	UNIT COST	TOTAL	Band
Employee request furlough	5	0.32	1.60	5
Supervisor approves furlough	5	0.39	1.95	6
Employee meets with Benefits advisor	20	0.39	7.80	6
Employee fills out leave slips	3	0.32	0.96	5
Supervisor approves leave slips	2	0.39	0.78	6
Supervisor sends to Personnel	5	0.39	1.95	6
Personnel Contact reviews and keys into Access Data Base	10	0.32	3.20	5
Personnell Contact makes a copy and forwards to Payroll	5	0.32	1.60	5
Payroll keys information into Furlough Data Base	5	0.26	1.30	4
Payroll calculates adjusted salary	5	0.26	1.30	4
Payroll keys info into Payroll Data Base	3	0.26	0.78	4
Payroll maintains a furlough file on each employee	2	0.26	0.52	4
Payroll sent to CG's Office and printouts sent back to Payroll	10	0.26	2.60	4
Payroll reconciles salary back to furlough Data Base	5	0.26	1.30	4
Payroll reconciles Health, Dental and admin back to Data Base	10	0.26	2.60	4
Data Base generates backup for employee refunds, payments to OIS an Retiremer	5	0.26	1.30	4
Benefits reviews and autorizes refund to employees	5	0.39	1.95	6
Accounting Supervisor authorizes payment to OIS and Retirement	2	0.39	0.78	6
Payments sent to Accounts Payable for processing and review	10	0.26	2.60	4
Accounts Payable keys into GAFRS Data Base	5	0.26	1.30	4
Data Base generates payment vouchers	2	0.26	0.52	4
Voucher matched with backup	2	0.26	0.52	4
CG copy verified and signed by Manager	1	0.48	0.48	7
Office copy is reviewed by Supervisor	1	0.39	0.39	6
Packet batched and sent to CG	3	0.26	0.78	4
Office copy filed to be matched with check or IDT	2	0.26	0.52	4
CG/Treasurer generate a check or IDT			0.00	
Check/IDT returned to Internal Operations and mailed or filed	5	0.26	1.30	4
Initial Furlough Processing Cost			42.68	
Processing Cost for each additional pre-approved pay period			31.33	

FURLOUGH SAVINGS
1ST THROUGH 3RD QUARTER
FISCAL YEAR 2002

Dept	PayDate	Name	Salary Savings	Fringe Cost	Fringe Savings	Processing Cost	Total Savings
F29	10/1/2001	ANGELA G	537.48	-103.06	38.28	-42.68	430.02
F29	10/16/2001	ANGELA G	488.62	-93.70	34.54	-31.33	398.13
F29	11/1/2001	ANGELA G	366.47	-70.26	25.20	-31.33	290.08
F29	11/16/2001	ANGELA G	447.91	-85.89	31.43	-31.33	362.12
F29	12/1/2001	ANGELA G	366.47	-70.26	25.20	-31.33	290.08
F29	12/16/2001	ANGELA G	134.37	-25.75	7.44	-31.33	84.73
Total				-448.92		-199.33	1,855.16
F12	8/16/2001	ANGELA H	198.83	-38.25	12.36	-42.68	130.26
F12	9/1/2001	ANGELA H	542.26	-104.41	38.63	-31.33	445.15
F12	10/1/2001	ANGELA H	119.30	-22.94	6.27	-31.33	71.30
F12	10/16/2001	ANGELA H	108.46	-20.85	5.44	-31.33	61.72
Total				-186.45		-136.67	708.43
F04	10/1/2001	ANN G	1,237.21	-209.74	90.35	-42.68	1,075.14
F04	12/16/2001	ANN G	1,237.21	-209.74	90.35	-31.33	1,086.49
F04	1/16/2002	ANN G	618.61	-106.35	37.06	-31.33	517.99
Total				-525.83		-105.34	2,679.62
F12	3/16/2002	BRENDA B	105.26	-23.49	2.66	-42.68	41.75
Total				-23.49		-42.68	41.75
F04	9/16/2001	BRENDA F	1,211.95	-279.53	92.71	-42.68	982.45
Total				-279.53		-42.68	982.45
F12	10/1/2001	CARLESS E	555.88	-96.23	41.50	-42.68	458.47
Total				-96.23		-42.68	458.47
F24	8/16/2001	CAROLYN L	1,078.25	-180.73	82.18	-42.68	937.02
F24	9/1/2001	CAROLYN L	1,848.41	-309.86	141.40	-31.33	1,648.62
F24	9/16/2001	CAROLYN L	1,848.41	-309.86	141.40	-31.33	1,648.62
F24	10/1/2001	CAROLYN L	1,109.05	-185.91	84.53	-31.33	976.34
Total				-986.36		-136.67	5,210.60
F12	3/1/2002	CECIL R	78.10	-21.27	5.97	-42.68	20.12
F12	1/16/2002	ER S	191.32	-46.43	11.45	-42.68	113.66
Total				-67.70		-85.36	133.78
F10	9/1/2001	M	261.94	-45.15	18.71	-42.68	192.82
Total				-45.15		-42.68	192.82
F12	3/16/2002	CLYDE R	78.97	-14.49	4.93	-42.68	26.73
Total				-14.49		-42.68	26.73
F04	11/1/2001	CONNIE J	116.66	-1.70	21.22	-42.68	93.50
F04	11/16/2001	CONNIE J	320.79	-4.70	46.65	-31.33	331.41
Total				-6.40		-74.01	424.91
F29	11/1/2001	CORETTA	151.37	-25.94	8.82	-42.68	91.57
F29	11/16/2001	CORETTA	138.76	-23.78	7.86	-31.33	91.51
F29	12/1/2001	CORETTA	151.37	-25.94	8.82	-31.33	102.92
F29	12/16/2001	CORETTA	166.50	-28.53	9.98	-31.33	116.62
F29	1/1/2002	CORETTA	166.50	-27.54	12.73	-31.33	120.36
F29	1/16/2002	CORETTA	277.51	-45.92	21.22	-31.33	221.48
Total				-177.65		-199.33	744.46
F12	3/16/2002	DANIEL R	185.63	-39.72	7.11	-42.68	110.34
Total				-39.72		-42.68	110.34
F04	9/16/2001	DEBORAH H	125.77	-47.01	9.62	-42.68	45.70
F04	10/1/2001	DEBORAH H	276.68	-103.45	10.02	-31.33	151.92

FURLOUGH SAVINGS
1ST THROUGH 3RD QUARTER
FISCAL YEAR 2002

F04	10/16/2001	DEBORAH H	251.53	-94.04	8.09	-31.33	134.25
F04	11/1/2001	DEBORAH H	314.41	-117.56	12.91	-31.33	178.43
F04	11/16/2001	DEBORAH H	288.21	-107.76	10.90	-31.33	160.02
F04	12/1/2001	DEBORAH H	251.53	-94.04	8.09	-31.33	134.25
F04	12/16/2001	DEBORAH H	207.51	-77.60	4.73	-31.33	103.31
F04	1/1/2002	DEBORAH H	276.68	-114.21	10.02	-31.33	141.16
F04	2/1/2002	DEBORAH H	62.89	-25.95	4.81	-31.33	10.42
F04	2/16/2002	DEBORAH H	288.21	-118.97	8.84	-31.33	146.75
F04	3/1/2002	DEBORAH H	276.68	-114.21	7.96	-31.33	139.10
F04	3/16/2002	DEBORAH H	276.68	-114.21	7.96	-31.33	139.10
Total				-1,129.01		-387.31	1,484.41
F12	10/1/2001	DEBORAH K	465.58	-81.03	32.65	-42.68	374.52
F12	11/1/2001	DEBORAH K	105.82	-18.39	5.13	-31.33	61.23
F12	11/16/2001	DEBORAH K	105.82	-18.39	5.13	-31.33	61.23
F12	2/1/2002	DEBORAH K	290.99	-52.13	17.88	-31.33	225.41
Total				-169.94		-136.67	722.39
F39	8/16/2001	DIANE C	2,146.54	-369.06	164.21	-42.68	1,899.01
F39	9/1/2001	DIANE C	2,146.54	-369.06	164.21	-31.33	1,910.36
F39	9/16/2001	DIANE C	195.15	-33.52	5.25	-31.33	135.55
Total				-771.64		-105.34	3,944.92
F16	2/1/2002	ELEASE	170.66	-30.29	5.54	-42.68	103.23
F16	2/16/2002	ELEASE	1,720.77	-305.71	124.12	-31.33	1,507.85
F16	3/1/2002	ELEASE	1,877.20	-333.52	143.60	-31.33	1,655.95
F16	3/16/2002	ELEASE	1,689.48	-300.15	121.73	-31.33	1,479.73
Total				-969.67		-136.67	4,746.76
F12	9/1/2001	ELMOND E	487.60	-96.75	34.42	-42.68	382.59
F12	9/16/2001	ELMOND E	97.52	-19.33	4.58	-31.33	51.44
F12	12/16/2001	ELMOND E	214.54	-42.56	13.53	-31.33	154.18
F12	10/1/2001	EUGENE R	1,411.38	-259.43	105.12	-42.68	1,214.39
F12	10/16/2001	EUGENE R	1,568.20	-288.28	119.96	-31.33	1,368.55
F12	11/1/2001	EUGENE R	1,568.20	-288.28	119.96	-31.33	1,368.55
F12	11/16/2001	EUGENE R	1,568.20	-288.28	119.96	-31.33	1,368.55
F12	12/1/2001	EUGENE R	1,425.64	-262.04	106.21	-31.33	1,238.48
F12	12/16/2001	EUGENE R	1,254.56	-230.61	93.13	-31.33	1,085.75
F12	1/1/2002	EUGENE R	470.46	-77.84	35.99	-31.33	397.28
Total				-1,853.40		-336.00	8,629.76
F29	1/1/2002	GARDENIA R	133.10	-24.45	7.07	-42.68	73.04
F29	1/16/2002	GARDENIA R	554.55	-101.97	39.31	-31.33	460.56
F29	2/16/2002	GARDENIA R	221.82	-40.77	13.85	-31.33	163.57
F29	3/1/2002	GARDENIA R	133.10	-24.45	7.07	-31.33	84.39
F29	6/1/2002	GARDENIA R	121.00	-22.24	6.14	-31.33	73.57
Total				-213.88		-168.00	855.13
F12	3/16/2002	GLENDA C	99.68	-18.07	6.21	-42.68	45.14
Total				-18.07		-42.68	45.14
F04	9/16/2001	GLENN W	155.81	-27.01	10.36	-42.68	96.48
F04	10/1/2001	GLENN W	171.39	-29.72	11.55	-31.33	121.89
F04	10/16/2001	GLENN W	467.43	-81.10	34.20	-31.33	389.20
F04	11/1/2001	GLENN W	155.81	-27.01	10.36	-31.33	107.83
F04	11/16/2001	GLENN W	428.47	-74.34	31.22	-31.33	354.02

FURLOUGH SAVINGS
1ST THROUGH 3RD QUARTER
FISCAL YEAR 2002

F04	12/1/2001	GLENN W	155.81	-27.01	10.36	-31.33	107.83
F04	12/16/2001	GLENN W	342.78	-59.46	24.66	-31.33	276.65
F04	1/1/2002	GLENN W	342.78	-60.66	23.92	-31.33	274.71
F04	1/16/2002	GLENN W	285.65	-50.54	19.55	-31.33	223.33
F04	2/1/2002	GLENN W	311.62	-55.14	21.53	-31.33	246.68
F04	2/16/2002	GLENN W	142.83	-25.26	8.62	-31.33	94.86
F04	3/1/2002	GLENN W	171.39	-30.32	10.81	-31.33	120.55
F04	3/16/2002	GLENN W	171.39	-30.32	10.81	-31.33	120.55
Total				-577.89		-418.64	2,534.58
F12	3/1/2002	HAROLD F	105.97	-19.11	6.64	-42.68	50.82
F12	11/1/2001	HEATHER L	384.47	-101.95	22.76	-42.68	262.60
F12	2/16/2002	HEATHER L	634.38	-172.75	41.88	-31.33	472.18
F12	3/1/2002	HEATHER L	169.17	-46.05	6.29	-31.33	98.08
F12	3/16/2002	HEATHER L	169.17	-46.05	6.29	-31.33	98.08
F12	9/16/2001	JOHN M	2,249.47	-9.08	396.43	-42.68	2,594.14
F12	10/1/2001	JOHN M	989.77	-3.99	167.17	-31.33	1,121.62
F12	9/1/2001	JOHNNY L	333.41	-75.14	21.30	-42.68	236.89
F12	9/16/2001	JOHNNY L	83.36	-18.76	2.17	-31.33	35.44
F12	2/1/2002	JOHNNY L	230.58	-53.38	12.97	-31.33	158.84
F12	12/1/2001	JOSEPH M	516.12	-89.94	37.81	-42.68	421.31
F12	12/16/2001	JOSEPH M	908.36	-158.31	67.82	-31.33	786.54
Total				-794.51		-432.71	6,336.54
F16	8/16/2001	KAREN S	356.69	-81.91	22.61	-42.68	254.71
F16	9/16/2001	KAREN S	155.65	-35.72	7.23	-31.33	95.83
F16	12/1/2001	KAREN S	155.65	-35.72	7.23	-31.33	95.83
F16	2/1/2002	KAREN S	71.34	-16.86	5.45	-31.33	28.60
F16	3/16/2002	KAREN S	85.61	-20.24	6.54	-31.33	40.58
Total				-190.45		-168.00	515.55
F12	3/1/2002	KEVIN W	74.79	-13.95	4.27	-42.68	22.43
Total				-13.95		-42.68	22.43
F29	9/16/2001	KIM M	302.67	-55.64	21.82	-42.68	226.17
F29	10/1/2001	KIM M	332.94	-61.19	24.14	-31.33	264.56
F29	10/16/2001	KIM M	302.67	-55.64	21.82	-31.33	237.52
F29	11/1/2001	KIM M	302.67	-55.64	21.82	-31.33	237.52
Total				-228.11		-136.67	965.77
F12	3/1/2002	LINDA L	202.43	-39.58	7.57	-42.68	127.74
Total				-39.58		-42.68	127.74
F39	9/16/2001	LISA R	630.42	-122.12	43.71	-42.68	509.33
Total				-122.12		-42.68	509.33
F16	9/1/2001	LISA W	711.37	-237.64	43.16	-42.68	474.21
F16	9/16/2001	LISA W	79.05	-26.17	6.04	-31.33	27.59
Total				-263.81		-74.01	501.80
F12	12/16/2001	V	244.05	-62.35	13.09	-42.68	152.11
F12	1/1/2002	V	610.12	-161.93	46.67	-31.33	463.53
F12	1/16/2002	V	406.75	-107.94	25.54	-31.33	293.02
F12	3/1/2002	E W	150.81	-29.06	6.62	-42.68	85.69
Total				-361.28		-148.02	994.35
F39	10/1/2001	MARY A	298.26	-59.94	16.58	-42.68	212.22
Total				-59.94		-42.68	212.22

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F04	8/16/2001	NANCY L	662.56	-128.97	48.46	-42.68	539.37
F04	9/1/2001	NANCY L	813.14	-158.27	59.98	31.33	746.18
F04	10/16/2001	NANCY L	273.66	-53.18	18.71	31.33	270.52
Total				-340.42		19.98	1,556.07
F24	9/1/2001	OLIVE M	932.90	-11.29	166.92	-42.68	1,045.85
F24	9/16/2001	OLIVE M	103.66	-1.24	16.00	-31.33	87.09
F24	11/1/2001	OLIVE M	207.32	-2.50	34.87	-31.33	208.36
F24	11/16/2001	OLIVE M	665.12	-8.05	118.18	-31.33	743.92
F24	12/1/2001	OLIVE M	103.66	-1.24	16.00	-31.33	87.09
Total				-24.32		-168.00	2,172.31
F12	3/16/2002	ONNIE L	550.10	-100.94	40.56	-42.68	447.04
Total				-100.94		-42.68	447.04
F24	9/16/2001	PATRICIA M	982.46	-166.21	72.82	-42.68	846.39
Total				-166.21		-42.68	846.39
F29	10/16/2001	PAULETTE B	415.64	-87.36	26.20	-42.68	311.80
F29	11/1/2001	PAULETTE B	207.82	-43.67	10.30	-31.33	143.12
Total				-131.03		-74.01	454.92
F21	8/16/2001	POLLY F	2,896.12	-563.66	221.55	-42.68	2,511.33
F21	9/1/2001	POLLY F	2,896.12	-563.66	221.55	-31.33	2,522.68
Total				-1,127.32		-74.01	5,034.01
F04	10/1/2001	RUBY T	490.15	-88.01	36.11	-42.68	395.57
F04	1/1/2002	RUBY T	980.29	-182.05	74.99	-31.33	841.90
F04	1/16/2002	RUBY T	653.53	-121.35	48.15	-31.33	549.00
F04	2/1/2002	RUBY T	712.94	-132.37	52.70	-31.33	601.94
F04	2/16/2002	RUBY T	898.60	-166.85	66.90	-31.33	767.32
F04	3/1/2002	RUBY T	980.29	-182.05	74.99	-31.33	841.90
F04	3/16/2002	RUBY T	882.27	-163.82	65.65	-31.33	752.77
Total				-1,036.50		-230.66	4,750.40
F12	3/16/2002	SHABAAZ	74.25	-13.72	4.57	-42.68	22.42
Total				-13.72		-42.68	22.42
F29	12/1/2001	SHIANN C	637.85	-121.61	36.99	-42.68	510.55
F29	12/16/2001	SHIANN C	561.30	-111.13	31.14	-31.33	449.98
F29	1/1/2002	SHIANN C	701.63	-136.78	41.09	-31.33	574.61
F29	1/16/2002	SHIANN C	350.82	-68.37	14.26	-31.33	265.38
F29	2/1/2002	SHIANN C	1,020.55	-198.96	65.49	-31.33	855.75
Total				-636.85		-168.00	2,656.27
F12	9/1/2001	TAMMY M	757.64	-133.54	54.54	-42.68	635.96
F12	9/16/2001	TAMMY M	926.00	-163.24	70.83	-31.33	802.26
F12	10/1/2001	TAMMY M	833.40	-146.91	60.33	-31.33	715.49
F12	10/16/2001	TAMMY M	420.91	-74.19	28.78	-31.33	344.17
Total				-517.88		-136.67	2,497.88
F29	12/1/2001	TERESA Y	725.57	-141.42	52.22	-42.68	593.69
F29	12/16/2001	TERESA Y	332.55	-64.80	22.16	-31.33	258.58
F29	1/1/2002	THERESA T	92.44	-19.40	1.40	-42.68	31.76
F29	1/16/2002	THERESA T	77.03	-16.18	1.03	-31.33	30.55
Total				-241.80		-148.02	914.58
F12	9/1/2001	THOMAS D	557.49	-95.18	41.17	-42.68	460.80
F12	1/1/2002	THOMAS D	204.42	-34.88	14.16	-31.33	152.37
F12	1/16/2002	THOMAS D	340.69	-58.17	24.59	-31.33	275.78

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F12	9/1/2001	TIMOTHY J	208.03	-37.13	14.74	-42.68	142.96
F12	9/16/2001	TIMOTHY J	208.03	-37.13	14.74	-31.33	154.31
F12	12/1/2001	TIMOTHY J	127.13	-22.69	8.55	-31.33	81.66
F12	3/16/2002	TIMOTHY J	76.28	-14.20	4.14	-31.33	34.89
Total				-299.38		-242.01	1,302.77
F18	10/1/2001	WILLIAM F	1,250.00	-210.86	93.73	-42.68	1,090.19
F18	1/16/2002	WILLIAM F	781.25	-133.28	57.41	-42.68	662.70
Total				-344.14		-85.36	1,752.89
d				-15,655.68		-5,489.03	71,126.29

3.15 Voluntary Employee Furlough Guidelines

A. Proviso 72.85 of the 2001-2002 General Appropriations Act authorizes the agency head to institute a voluntary furlough program in a fiscal year in which the general funds appropriated for a state agency are less than the general funds appropriated for that agency in the preceding fiscal year, or whenever the General Assembly or the Budget and Control Board implements a midyear across-the-board budget reduction. Set forth below is the Budget and Control Board's voluntary employee furlough program.

B. Any employee desiring to go on a voluntary furlough shall submit the request to his or her supervisor on the Board's leave request form. By completing the leave request the employee certifies that he/she has reviewed these guidelines and is aware of their requirements. The furlough can be taken only upon the approval of the employee's supervisor or other appropriate official. To the degree possible, the Board will attempt to honor the furlough request; however, the consideration of workloads, work distribution, and similar factors may necessitate that the furlough not be taken or be taken at a different time. Under no circumstances will age, race, color, religion, creed, national origin, sex, disability, military status or political affiliation be employed by any Budget and Control Board official in making any decisions concerning voluntary furlough. Denial of any voluntary furlough request will be made in consultation with the Office Director.

C. Furloughs may be requested in any amount from one (1) to ninety (90) days. No furlough under this program can exceed ninety (90) calendar days per fiscal year.

D. This program is completely voluntary. No employee can be forced or coerced into going on a furlough under this program. Any employee who submits a leave form requesting a voluntary furlough thereby acknowledges that he or she has done so without any coercion, undue influence, threat, or intimidation of any kind or type.

E. While on furlough, the employee will be placed in leave without pay status, without a break in service and with the continuing accumulation of sick and annual leave benefits.

F. While on furlough, the employee is subject to all policies and procedures of the Budget and Control Board applicable to employees in leave without pay status. During a voluntary furlough, the employee shall be entitled to participate in the same state benefits as otherwise available to him/her except for receiving a salary.

As to the following benefits which require Employer and Employee contributions if coverage would otherwise be interrupted, the Budget and Control Board will be responsible for making both Employer and Employee contributions during the period of the voluntary furlough:

Benefit	Deduction Code
State Insurance Plan	126
Dental Insurance	148
State Health Plan Cafeteria Fee	426
Dental Insurance Cafeteria Fee	448
Money Plus Administrative Fee (Insurance Premium only)	463

Retirement Contributions
salary as of last paycheck before furlough)

no code

(Based on base

When the voluntary furlough ends, the employee will resume his/her obligation to make the Employee contributions.

H. The employee is solely responsible at all times to make any contributions or payments for any benefit that requires only employee contributions or payments. If there will be no paycheck from which to make deductions, the employee will be solely responsible for ensuring that payment is made for any benefit that requires only employee contributions or payments. In no case will the Budget and Control Board assume any responsibility for these deductions or for any benefit not listed in paragraph G above.