

## VI-6 Labor Distribution - Processing, Reports and Reconciliation

This subchapter describes the process that occurs within each step of labor distribution, the transactions and reports generated during those steps, and how to reconcile the State Controller's Office (SCO) payroll data with CALSTARS when Actuals Costing is used.

### LABOR PROCESSING

The labor distribution process occurs in two phases:

1. CALSTARS extracts agency payroll records from the SCO Payroll File.
2. The monthly labor distribution process is initiated by each agency. Labor distribution processing results in:
  - a. Payroll data that are distributed using timesheets and/or the Employee Master (EM) Table (**Actuals Generator**, when using Actuals Costing).
  - b. Payroll data that cannot be distributed (**Undistributed and Supplemental Generator**) and defaults to the Labor Distribution Control (LC) Table Accounts, normally.
  - c. Labor reports are generated that display the generated transactions.

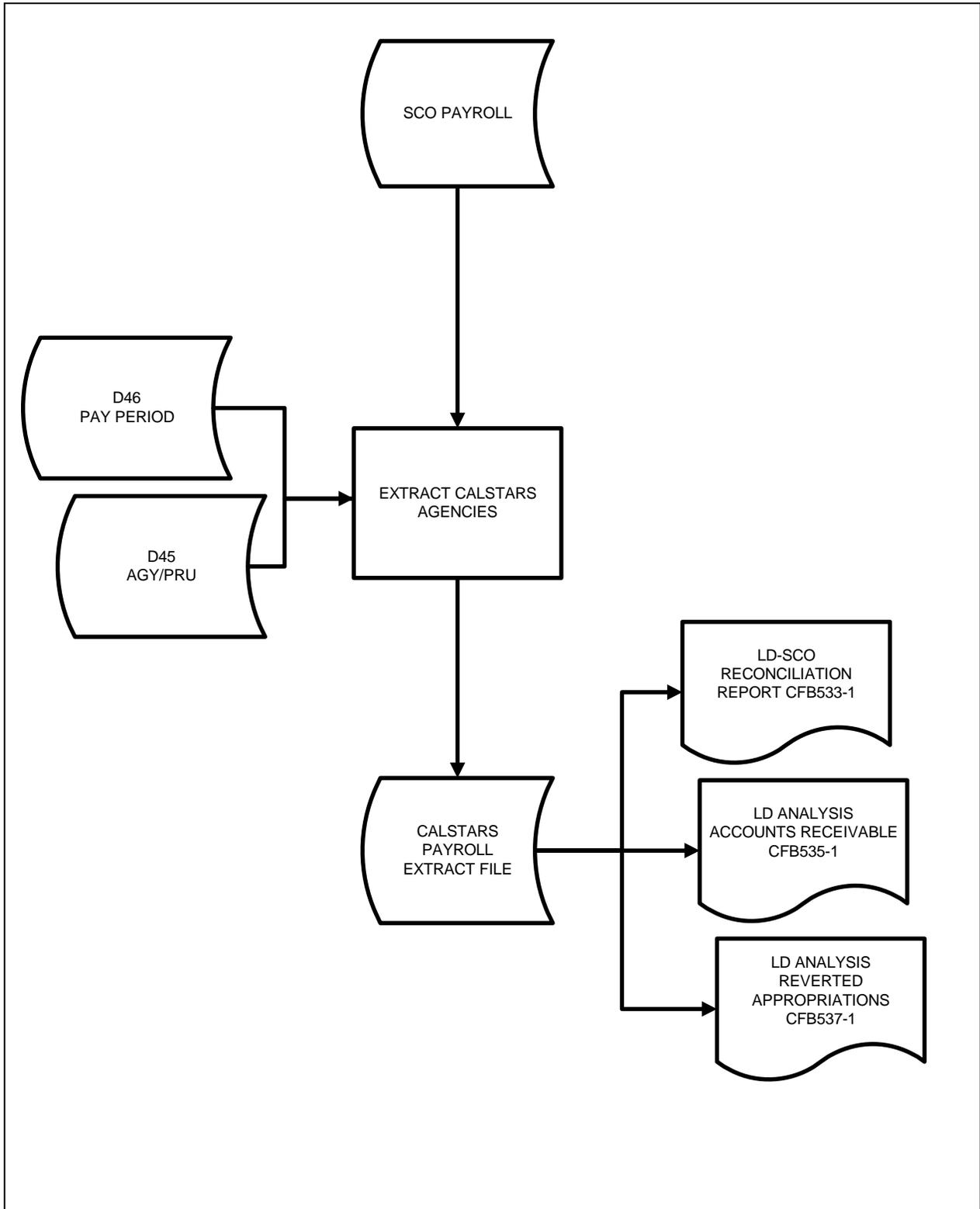
The process and accounting events for each phase are described below.

#### Phase 1. CALSTARS extracts payroll records from the SCO Payroll file for agencies.

At the beginning of each month, the SCO provides CALSTARS with a payroll file of labor hours and costs for the prior month. This file also includes special payments and overtime warrants for the prior-prior month.

Because the SCO Payroll File contains records for all state agencies, the specific records for CALSTARS agencies must be extracted from this file each month. Exhibit VI-6-1 illustrates this process. The payroll data also does not contain the 4-digit UCM Organization Code required for CALSTARS processing. Two Descriptor tables are necessary for this initial processing:

EXHIBIT VI-6-1  
PHASE 1: SELECT ALL PAYROLL RECORDS FOR CALSTARS AGENCIES



- ❖ **D45-Agency Conversion Table** – Identifies those agencies using CALSTARS for labor distribution processing by the SCO Payroll Reporting Unit (and Attendance Reporting Unit, when needed). Assigns each agency's UCM Organization Code to the payroll records.
- ❖ **D46-Payroll Period Table** – Identifies the beginning and ending payroll period dates, the State's standard number of hours for the month and the warrant issue date.

The three reports generated during this process are described in the *Reports Generated By Labor Distribution* section.

## Phase 2. The monthly CALSTARS labor distribution process is initiated.

The second phase of labor distribution occurs when an agency sets the Labor Distribution Run Indicator to **Y** in the OC Table. This initiates a series of programs that generate both transactions and reports.

A current year LC Table record must exist before the OC Table Run Labor Indicator can be set to **Y**. If the LC Table is not established, the labor distribution process will not run and the following error message will appear: 'O66-NEED CURR YR LC TBL'.

**NOTE:** If EM tables were not created for the current year before the process ran, all current year labor costs will be charged to the LC Table Undistributed Account.

CALSTARS edits prevent deletion of the *current* and *two prior year's* LC Table records. However, if there is a payment for a prior fiscal year that does not have a LC Table record, the payment posts to the prior funding fiscal year but is assigned the *current funding fiscal year's* Index and PCA from the Undistributed Account.

Using the extracted SCO data, three general processes occur:

- ❖ Process the Actuals Generator payment data.
- ❖ Process Undistributed and Supplemental Generator payment data.
- ❖ Create transaction batches.

There are some processing features that are shared for both the Undistributed/Supplemental and Actuals Generators. These processes, "common" to both, are described here:

### Common Processing: Undistributed/Supplemental and Actuals Generators

**All payroll costs** initially post to the Variance Account specified in the LC Table (or the Variance Account in the EM Table, if the LC Table is overridden).

**Variance account transactions** record the SCO payroll record when first created as a CALSTARS transaction. Up to nine transactions may be generated to record the SCO payment in the variance accounts. Separate transactions are generated to record:

- ✧ Gross pay [called "Variance" on the LC Table]
- ✧ OASDI
- ✧ Retirement
- ✧ Health insurance
- ✧ Dental insurance
- ✧ Management life insurance
- ✧ Vision insurance
- ✧ Medicare
- ✧ Other benefits.

The type of accounting transaction used for this entry is referred to as a **Disbursement Transaction**.

**Four types of accounting transactions** record the events that occur in the Supplemental/Undistributed and Actuals Generators. The accounting events and general ledger impact are displayed in Exhibit VI-6-2.

1. **Disbursement Transactions** –SCO payment transactions are generated to post the Variance Account (described above). These transactions post summary level payroll expenditures to the Variance Accounts the same way the SCO posts them. CALSTARS uses Transaction Code (TC) 372 to record these transactions. Illustrations of the labor distribution TCs are contained in Volume 5.

TC 372 - SCO PAYROLL DISBURSEMENT [*For Variance accounts*]  
DR 9000 Expenditures  
CR 1140 Cash in State Treasury

EXHIBIT VI-6-2  
T ACCOUNTS - PAYROLL EXPENDITURE POSTING

<u>Accounting Event</u>	T C		GLA	
	<u>Auto</u>	<u>Manual</u>	<u>Dr</u>	<u>Cr</u>
<b>(1)</b> Record SCO Gross Payroll Charges. (\$5,000) to variance accounts	372	242	9000	1140
<b>(2) (a)</b> Record Distributed Charges Transaction (\$5,000)	371		9000	6201
<b>(b)</b> Record Reversal of Distributed Charge Transactions (\$5,000)	371R		6201	9000
<b>(3)</b> Record Distributed Prior Year Charge Liquidating Accounts Payable. (\$2,000)	378	248	3010	1140
<b>(4)</b> Record Payroll/Timesheet Hours (40)	805		6902	6909

<u>1140-Cash In State Treasury</u> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p style="text-align: right;">5,000 <b>(1)</b></p> <p style="text-align: right;">2,000 <b>(3)</b></p> </div> <div style="width: 45%;"> <p style="text-align: left;"><b>(3)</b> 2,000</p> </div> </div>	<u>3010- Accounts Payable</u> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p style="text-align: right;"><b>(2b)</b> 5,000</p> </div> <div style="width: 45%;"> <p style="text-align: left;">5,000 <b>(2a)</b></p> </div> </div>	<u>6201-Payroll Clearing Account</u> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p style="text-align: right;"><b>(1)</b> 5,000</p> <p style="text-align: right;"><b>(2a)</b> 5,000</p> </div> <div style="width: 45%;"> <p style="text-align: left;">5,000 <b>(2b)</b></p> </div> </div>
<u>6902-Performance Data - Actual</u> <p style="text-align: right;"><b>(4)</b> 40</p>	<u>6909-Performance Data - Offset</u> <p style="text-align: right;">40 <b>(4)</b></p>	

The following chart identifies the transactions generated to record SCO payments. In each case, the transaction code is the same, but the accounting classification data is different. Each posting is made to the Index, PCA and Object Detail (*optionally*, Agency Object) specified in the LC Table. These transactions use the **actual** amounts from the SCO Payroll File.

SCO Payroll	TC	Index	PCA	Object Detail	Amount
GROSS	372	9990	99991	003	\$2,000
OASDI	372	9990	99992	103	100
RETIRE	372	9990	99993	106	200
HEALTH	372	9990	99994	105	100
DENTAL	372	9990	99995	104	50
MGMT LIFE	372	9990	99996	135	20
VISION	372	9990	99997	136	5
MEDICARE	372	9990	99998	137	25
OTHER BEN	372	9990	99999	134	40
Total					\$2,540

- Prior Year Payroll** – When payroll expenditures are incurred in a prior FFY but are disbursed in the next FFY, a year-end accrual must be established for that future payment. These accruals must be established using Current Document Number **PRA99999-99** and the associated Object Detail code(s). The labor distribution process then generates transactions using TC 378. These transactions liquidate GLA 3010-Accounts Payable (payroll accrual) when posting *all prior year payroll costs*. The labor distribution process assigns Reference Document Number **PRA99999-99** to these accrual liquidation transactions. This document number is used by CALSTARS to match the accrual liquidations to the original accrual established in the Document File.

TC 378 - SCO PAYROLL DISTRIBUTION - ACCOUNTS PAYABLE  
LIQUIDATION [*Distribution of all prior year payroll costs*]  
DR 3010 Accounts Payable  
CR 1140 Cash in State Treasury

Since the SCO accrual liquidation transaction may not contain the same classification data as the original accrual document, fatal file match errors may occur. To avoid posting transactions to the Error File, labor distribution assigns Modifier code **B** to by-pass the FJ0 - FJ8 errors. These TC 378 accrual liquidation transactions are the only type of transaction generated for prior year payroll costs.

**NOTE:** The payroll accrual document must be monitored closely and closed (Modifier code **C**) when the accrual amount is fully liquidated. All later TC 378 transactions generated will post to the Error File. Change the Transaction Code to TC 242 or TC 372 to allow them to post as expenditures.

3. **Distributed Charges and Their Reversals** – The labor distribution process generates transactions using TC 371 to post payroll cost to the classification detail based on the various timesheet and/or Home Base accounts. The process then reverses the initial transactions to the Variance Accounts using TC 371 R. Neither of these transactions is generated for prior year payroll. (See TC 378.)

TC 371 - LABOR DISTRIBUTION – CHARGE [*Distribution to Timesheet, EM or LC Table Accounts*]

DR 9000 Expenditures  
CR 6201 Payroll Clearing

TC 371R - LABOR DISTRIBUTION – CREDIT [*Offsets Variance accounts*]

DR 6201 Payroll Clearing  
CR 9000 Expenditures

The charge distributions displayed in Exhibit VI-6-3 assume a timesheet is entered for 176 hours. The SCO payment hours for this month are also 176 hours. From the timesheet, 132 hours are charged to Index 2400, PCA 10000 and 44 hours are charged to Index 1600, PCA 20000. During the online input of the timesheet, a check is made to insure that the sum of the hours distributed to each Index - PCA combination equal the total timesheet hours. The labor distribution process then divides each of the Index - PCA combination hours by the total timesheet hours and multiplies the result by the gross pay.

In this example, the gross pay amount distributed to Index 2400, PCA 10000 would be  $(132/176) \times \$2,000$  or \$1,500. The gross pay for Index 1600, PCA 20000 would be  $(44/176) \times \$2,000$  or \$500.

Similarly, the charges for each of the eight staff benefits are computed and distributed to Index 2400, PCA 10000 and Index 1600, PCA 20000, respectively. In total, there are 18 distribution transactions (2 transactions X 9 distribution accounts) generated using TC 371. Each of these charge transactions is then reversed in the appropriate variance account using TC 371R.

EXHIBIT VI-6-3  
CHARGE DISTRIBUTIONS - AND OFFSETS

TIMESHEET

132 REG Hrs. to Index 2400, PCA 10000 (.75)

44 REG Hrs. to Index 1600, PCA 20000 (.25)

176 Total Timesheet Hours

Accounting Event	Distributed Charges				
	Transaction Code	Index	PCA	Object Detail	Amount
GROSS .75 x \$ 2,000	371	2400	10000	003	\$1,500.00
GROSS .25 x 2,000	371	1600	20000	003	500.00
OASDI .75 x 100	371	2400	10000	103	75.00
OASDI .25 x 100	371	1600	20000	103	25.00
GROSS .75 x 2,000	371R	9990	99991	003	-1,500.00
GROSS .25 x 2,000	371R	9990	99991	003	-500.00
OASDI .75 x 100	371R	9990	99992	103	-75.00
OASDI .25 x 100	371R	9990	99992	103	-25.00
<i>(Repeated for Retirement, Health Insurance, Management Life Insurance, Vision Insurance, Medicare Insurance and Other benefits.)</i>					
NET TOTAL					\$ 0.00

SCO labor charges against current year appropriations are always posted to the appropriate LC Table Variance Account using TC 372. The reversal of the distributed charges is posted with TC 371R. Therefore, the balance in any of the variance accounts is the difference between the SCO amount and the amount distributed by the labor distribution process. This balance must always be zero when the Actual Costing Option is used. **If the balance is NOT zero, the agency must review the labor distribution reports and the SCO Payroll Business Month Clearance Summary to determine the correct posting and manually make the required adjustments.**

Index 9990 is used in this example for all of the Variance Accounts in the LC Table, as shown in the chart on page VI-6-6. Indexes corresponding to the units that performed the work or incurred the labor costs are used in the distribution. In Exhibit VI-6-3, Indexes 2400 and 1600 are used in combination with PCAs 10000 and 20000, respectively. Index 9990 is used for the offset.

While Exhibit VI-6-3 shows a zero dollar Net Total for the distributions and offsets, there is also a zero Net Total for Index 9990. Assigning Index codes in this manner provides a quick check to determine if the labor process ran successfully, and all the costs distributed to "real" Indexes and PCAs.

Compensatory Time Earned (CTE) and Compensatory Time Off (CTO) are not considered unless the reserve feature is being used and timesheets are used to record CTE or CTO. See Chapter VI-7.

4. **Statistics Transactions** – Statistics transactions are only created if specified in the LC Table (Statistics Indicator is **B**, **S** or **T**) using Object Detail code **998**. TC 805 is used to record all statistics, including labor hours. Statistics transactions always assign the classification data using the Timesheet, EM Table Home Base or CTO Reserve accounts.

**NOTE:** If both SCO statistics and timesheet statistics are used, Agency Object codes must be assigned to distinguish between them.

TC 805R is generated to record negative statistics. These transactions are created as a result of SCO redeposit transactions and contain the Home Base or timesheet accounting classification information.

TC 805 - RECORD PERFORMANCE DATA/STATISTICS

DR 6902 Performance Data - Actual

CR 6909 Performance Data - Offset

TC 805R - RECORD REVERSAL OF PERFORMANCE DATA/STATISTICS

DR 6909 Performance Data - Offset

CR 6902 Performance Data – Actual

### **Process Undistributed and Supplemental Generator data**

The processing of Undistributed and Supplemental payments occurs in the same process but apply to distinct situations. Each is described in this section and are

illustrated in Exhibit VI-6-4. Exhibit VI-6-5 displays a matrix summary of how all SCO payments are processed in Actuals Costing.

**Undistributed payments** result from SCO payroll file records that do not match any entry in the Timesheet or EM Table. The payroll charges are posted for each Object Detail to the Undistributed Payroll Account (Index and PCA) defined in the LC Table.

The same Index and PCA codes should be used on Undistributed accounts from year-to-year for consistency and ease of moving these costs to the correct accounts.

**Supplemental payments** include management bonuses or Sustained Superior Performance cash awards. The Supplemental payments post to the appropriate Supplemental Payroll Account specified in the EM Table, or, if not specified in the EM Table, post to the Supplemental Payroll account identified in the LC Table. Supplemental payments are employee payments (for employees on the EM Table) that do **not** meet the following three criteria:

1. The Clearance Type **1**-Issuance, or Type **4**-Redeposit.
2. Payment Type and Suffix:
  - a. Type **0**, Suffix **blank** - Regular
  - b. Type **1**, Suffix **blank** - Overtime
  - c. Type **1**, Suffix **F** - FLSA Salary Rate Overtime
  - d. Type **1**, Suffix **S** - Shift Differential Overtime
  - e. Type **2**, Suffix **blank** - Shift Differential.
3. Adjustment code is **0** for the original transaction.
4. Retroactive Benefit Indicator is equal to **blank**.

The SCO has several values other than those specified above for Clearance Type, Payment Type, Payment Suffix and Adjustment Code. If the SCO payroll record contains any value other than those specified above **and** there is an EM Table record present, the SCO payroll record is posted to the Supplemental Payroll Account.

**NOTE:** If there is no EM Table record present, all payments post to the Undistributed Account regardless of Clearance Type, Payment Type, Payment Suffix and Adjustment code.

EXHIBIT VI-6-4

PHASE 2a: GENERATE UNDISTRIBUTED AND SUPPLEMENTAL PAYMENT TRANSACTIONS

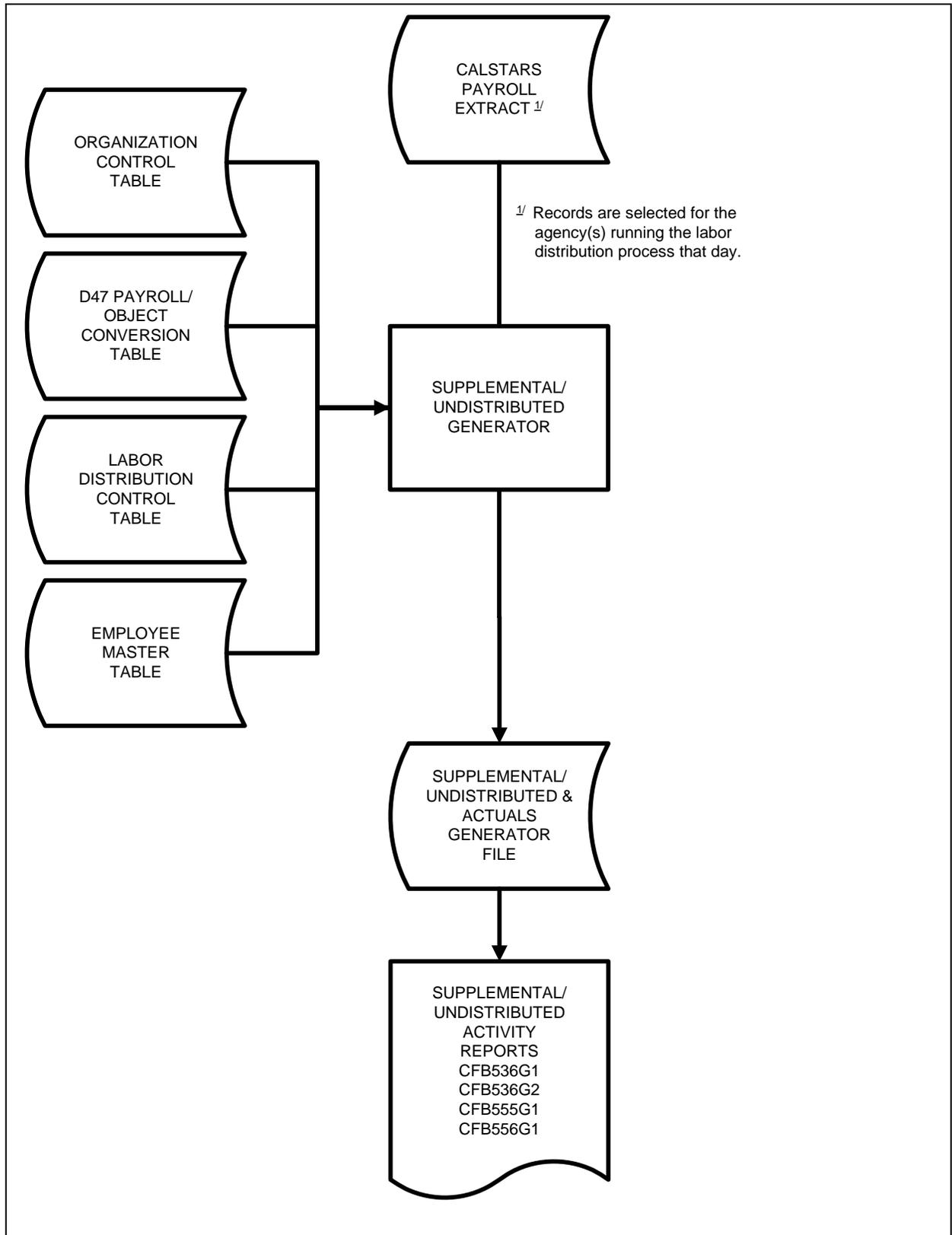


EXHIBIT VI-6-5  
SCO PAYMENT RECORD PROCESSING DECISION CHART

Passed To	Employee record present?	Clearance Type			Payment Type and Suffix					Adjustment Code	
		1(ISSUE)	4(REDEPOSIT)	OTHER	0(REG)	1(OT)	1S(SDOT)	2(SD)	OTHER	0(NONE)	OTHER
Undistributed Payroll Acct.	NO	Y or N	Y or N	Y or N	Y or N	Y or N	Y or N	Y or N	Y or N	Y or N	Y or N
Supplemental Payroll Account	YES	NO	NO	YES	Y or N	Y or N	Y or N	Y or N	Y or N	Y or N	Y or N
	YES	NO	YES	NO	NO	NO	NO	NO	YES	Y or N	Y or N
	YES	NO	YES	NO	Y or N	Y or N	Y or N	Y or N	NO	NO	YES
	YES	YES	NO	NO	NO	NO	NO	NO	YES	Y or N	Y or N
	YES	YES	NO	NO	Y or N	Y or N	Y or N	Y or N	NO	NO	YES
Actuals Generator	YES	Y or N	Y or N	NO	Y or N	Y or N	Y or N	Y or N	NO	YES	NO

PAYMENT TYPES

- REG** = Regular Time
- OT** = Overtime
- SD** = Shift Differential Time
- SDOT** = Shift Differential Overtime

### **Process the Actuals generator**

All of the tables used in the labor distribution process and the appropriate payroll extract records produce the distribution transactions to record personal services costs in CALSTARS as illustrated in Exhibit VI-6-6.

Both Clearance Type **1**-Payroll Costs and **4**-Redeposits for regular time (REG), overtime (OT), shift differential (SD) time and shift differential overtime (SDOT) are processed by the Actuals Generator. The *payroll* costs and hours (if appropriate) are distributed as **charges** to the timesheet and/or Home Base accounts; conversely, *redeposited warrants* are distributed as **credits** to the timesheet and/or Home Base accounts.

### **Create transaction batches**

The final step is illustrated in Exhibit VI-6-7. After all the labor distribution transactions are generated and other intermediate reports are produced, the labor distribution process summarizes all the transactions it has created and places them into batches for processing by CALSTARS. The transactions generated are summarized using every applicable data element in the transaction (Transaction Code, Reverse Code, Index, PCA, Object Detail, Agency Object, Current Document Number, etc.). Only one Clearance Number, which is in the Current Document Number field, is included in a batch. This makes it easier to reconcile to the SCO. The Batch Type for labor distribution transactions is **LG**, except for timesheet adjustments that use Batch Type **LA**.

EXHIBIT VI-6-6  
PHASE 2b: PROCESS THE ACTUALS GENERATOR

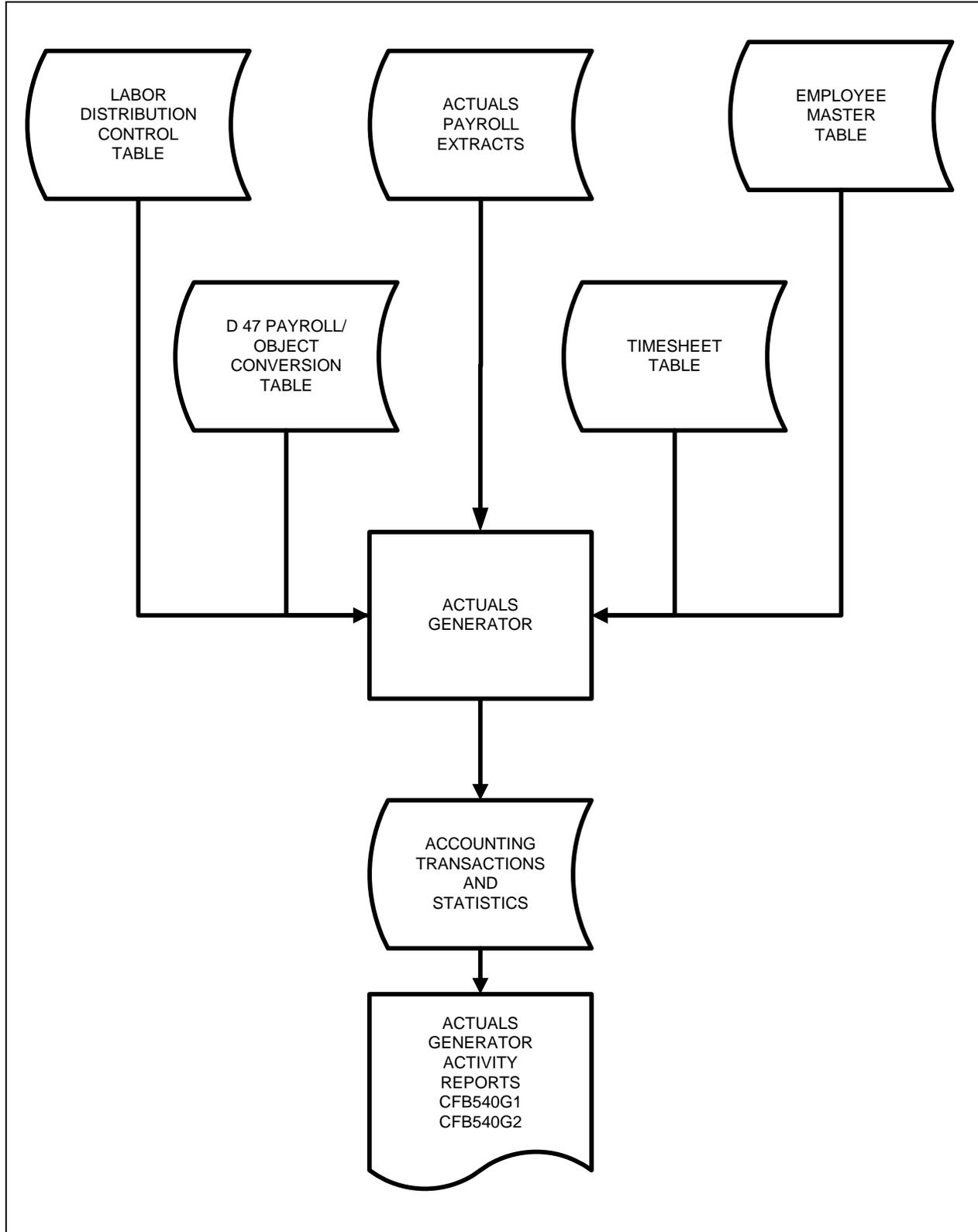
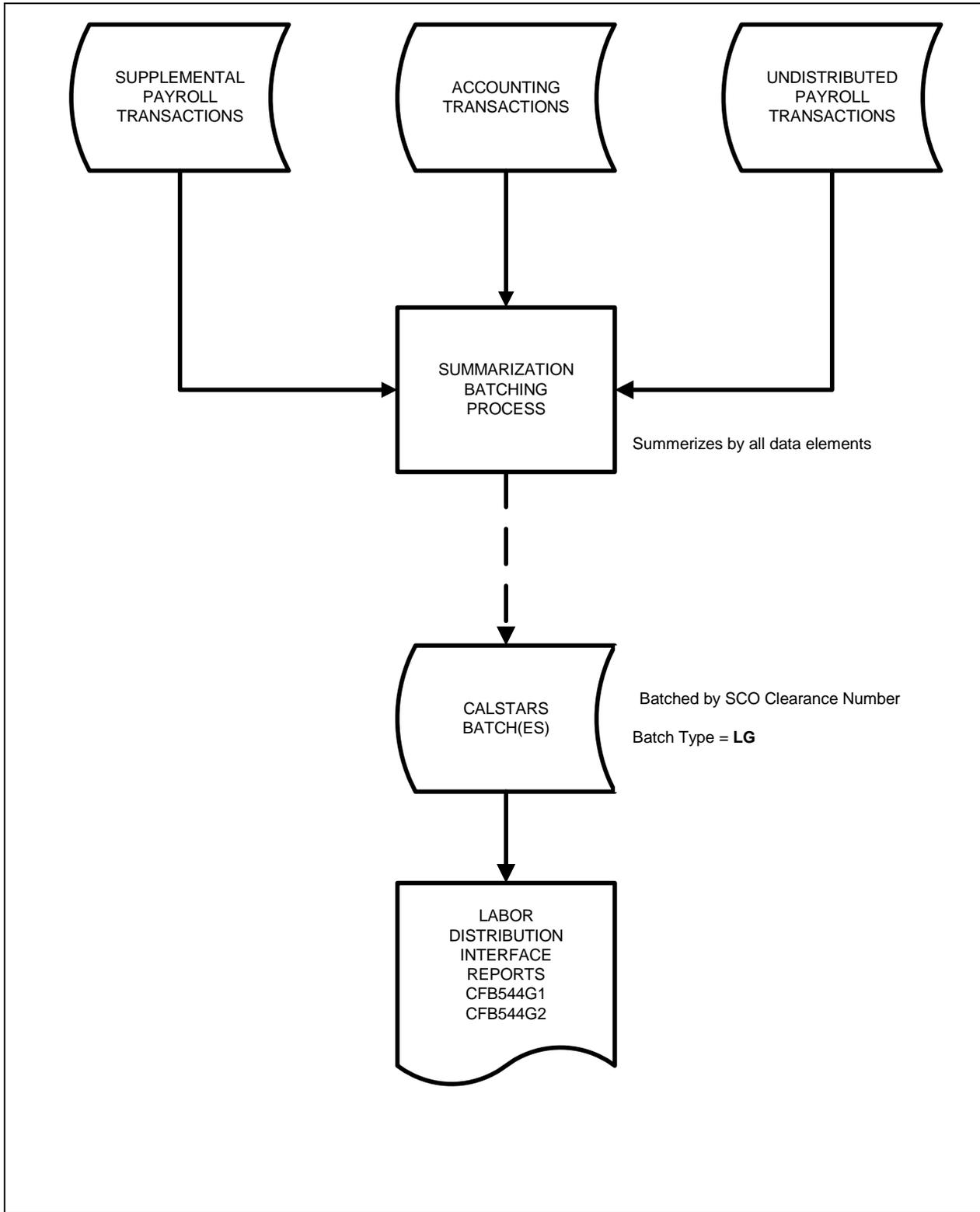


EXHIBIT VI-6-7  
PHASE 2c: CREATE TRANSACTION BATCHES



## REPORTS GENERATED BY THE LABOR DISTRIBUTION PROCESS

The reports generated from the labor distribution process are created separately for Phase 1-SCO Payroll Extract and Phase 2-Generators. The purpose of this section is to describe the reports produced during these phases. Exhibit VI-6-8 lists the reports, and designates the exhibit ID for locating the report sample in this subchapter.

### SCO Payroll Extract Reports

During the first step in the labor distribution process specific payroll data are extracted from the SCO Payroll File and the Accounts Receivable Report, LD-SCO Reconciliation Report and the Reverted Appropriations Report is generated. Both the SCO recorded hours and detailed payroll costs are extracted from the SCO Payroll File. Following is a description of the three labor reports generated from the payroll extraction process.

**CFB533-1, LD-SCO Reconciliation Report** -- Summarizes payment information for the current and two prior funding fiscal years by key information such as Clearance Number, SCO Agency Code and Payroll Reporting Unit (PRU). This report is used in the first step of the labor reconciliation process. See the *Labor Reconciliation* section, Exhibit VI-6-21, page 38.

**CFB535-1, Labor Distribution Analysis - Accounts Receivable** – Contains detailed SCO accounts receivable information for the current and two prior funding fiscal years (generated only if A/R data is present). The Accounts Receivable Report, CFB535-1, shown in Exhibit VI-6-9, lists all of the SCO clearance numbers for accounts receivable abatement transactions, by employee. **These transactions are not posted to CALSTARS by the labor distribution process.** These are **manually posted** when the Notice of Payroll A/R are received by the agency. These transactions are not part of the reconciliation process described later in this chapter.

**CFB537-1, Labor Distribution Analysis - Reverted Appropriations** -- Contains detailed SCO information for transactions posted to reverted appropriations (generated only if reverted appropriation data is present). The report, shown in Exhibit VI-6-22, page 39, lists all of the records on the SCO Payroll History File for payments or refunds applicable to reverted fiscal years. These transactions may or may not be part of the reconciliation process described later in this chapter.

EXHIBIT VI-6-8  
LABOR DISTRIBUTION REPORTS

Name	Number	Type	Exhibit Reference
<b>Phase 1: Payroll Extract</b>			
LD-SCO Reconciliation Report	CFB533-1	Reconciliation	VI-6-21
Accounts Receivable Report	CFB535-1	Reference/Posting	VI-6-9
Reverted Appropriations Report	CFB537-1	Reference/Posting	VI-6-22
<b>Phase 2: Undistributed/Supplemental &amp; Actuals Generators <sup>2/</sup></b>			
Undistributed/Supplemental Generator	CFB536G1	Activity	VI-6-10
Undistributed/Supplemental Generator	CFB536G2	Reconciliation	VI-6-23
Actuals Generator	CFB540G1	Activity	VI-6-11
Actuals Generator	CFB540G2	Reconciliation	VI-6-24
Labor Distribution Interface	CFB544G1	Activity	VI-6-12
Labor Distribution Interface	CFB544G2	Reconciliation	VI-6-25
Labor Distribution by PCA	CFB550G1	Management	VI-6-13
Labor Distribution by Index	CFB551G1	Management	VI-6-14
LD Analysis - Labor Variance	CFB552G1	Reference	VI-6-15
LD Analysis - OASDI Variance	CFB552G2	Reference	<u>1</u>
LD Analysis - Retirement Variance	CFB552G3	Reference	<u>1</u>
LD Analysis - Health Variance	CFB552G4	Reference	<u>1</u>
LD Analysis - Dental Variance	CFB552G5	Reference	<u>1</u>
LD Analysis - CTO Reserve	CFB552G8	Reference	<u>1</u>
LD Analysis - Add-ons	CFB552G9	Reference	<u>1</u>
LD Analysis - Charges	CFB552GA	Reference	<u>1</u>
LD Analysis - Life Variance	CFB552GB	Reference	<u>1</u>
LD Analysis - Vision Variance	CFB552GC	Reference	<u>1</u>
LD Analysis - Medicare Variance	CFB552GD	Reference	<u>1</u>
LD Analysis - Other Benefits Variance	CFB552GE	Reference	<u>1</u>
LD Analysis - Supplemental	CFB555G1	Reference	VI-6-16
LD Analysis - Undistributed	CFB556G1	Reference	VI-6-17
Labor Distribution by Object	CFB557G1	Reference	VI-6-18

<sup>1/</sup> LD Analysis reports all have the same format but contain different account data for each. Only the Labor Variance sample report data is shown (VI-6-15).

<sup>2/</sup> Actuals **generator** reports are identified by a **G** following the report ID number. Adjustments generator reports are identified by an **A** in that position.

EXHIBIT VI-6-9

CFB535-1\*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS LABOR DISTRIBUTION ANALYSIS - ACCOUNTS RECEIVABLE REPORT ORG PAGE: 1  
 01/13/00 (07.07) \*\*\*\*\* RUN PAGE: 1

FF	C P P A					LAST	FM	HOURS	GROSS	OASDI/	RETIREMENT/	HEALTH/	DENTAL/			
YR	A/R #	CLEAR	P	PD	T	T S D	POSITION NUMBER	EMP. NUMBER	NAME	II	LIFE	VISION	MEDICARE	OTHER		
99	12558	57117	9712	5	1	0	901-005-9760-901	999-99-9999	DOE ,JA		9.00-	66.72-	0.00	0.00	0.00	0.00
											0.00	0.00	0.00	0.00		
									FFY TOTALS:		9.00-	66.72-	0.00	0.00	0.00	0.00
											0.00	0.00	0.00	0.00		
									ORG TOTALS:		9.00-	66.72-	0.00	0.00	0.00	0.00
											0.00	0.00	0.00	0.00		
									TOTAL DOLLARS:			66.72-				

## Monthly Labor Distribution Process Reports

The labor distribution process generators produce activity and transaction reports. These reports reflect the activity and transactions generated in the Undistributed/Supplemental and Actual generators. Each report is described here.

**CFB536G1, Undistributed/Supplemental Generator** – The SCO payroll record (Exhibit VI-6-10) shows the acronym '**PAYR**' followed by the associated payroll record. The acronyms '**SUPP**' and '**UNDS**' under the SCO payroll record denote the postings to the Supplemental or Undistributed accounts and the appropriate variance accounts for that payroll record. The SCO payroll record has one field each for Gross Pay, OASDI, Retirement, Health Insurance, Dental Insurance, Management Life Insurance, Vision Insurance, Medicare, and Other benefits. Since each of these amounts has a different variance account and each account requires three entries, there are potentially 27 postings for each employee.

An initial SCO posting, TC 372, is made to each variance account using the LC Table record for each respective fiscal year. Then, there are nine distributions using TC 371 to the Undistributed or Supplemental payroll account and nine reversals (TC 371R) to the respective variance accounts. There is also a message field indicating certain exception conditions. These messages and their meanings are:

**EMP NOT FOUND FOR PAY REC** - The EM Table record or LC Table record for the funding fiscal year of the payment record was not found. If the LC Table record for the funding fiscal year is not found, then the payment record posts to the Undistributed Payroll Account in the most current LC Table.

**NO PAYROLL DATA** - There is an employee record (EM Table) on file for which there is no payroll data from the SCO.

**CFB540G1, Actuals Generator** – The Actuals Generator process produces the Actuals Generator activity report shown in Exhibit VI-6-11. There are several acronyms shown to the left of the report. These relate to the type of record and/or distribution being processed. The following chart displays these acronyms and their definitions.

EXHIBIT VI-6-10

CFB536G1 \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 0990  
 CALSTARS LABOR DISTRIBUTION ACTIVITY REPORT ORG PAGE: 1  
 11/09/01 (15.30)\*\*\*\*\* RUN PAGE: 1

LABOR DISTRIBUTION TRANSACTION GENERATION - UNDISTRIBUTED / SUPPLEMENTAL  
 \*\*\*\*\*

POS-NO	EMP-NO	CLEAR	YR	MO	P	S	CT	C	HOURS	GROSS	OASDI/VISION	HEALTH/MED	RETIRE/OTHER	DENTAL	LIFE		
SRC	TC	REV	INDX	PCA	ACTV	FFY	PROJ	WP	LOC	OBJ-DET	AGCY-OBJ	AMOUNT	MESSAGE				
DIST:	XXX	XXX	X	XXXX	XXXXX	XXX	XXXX	XX	XXXXXX	XX	XXXXXX	XXX	XX	X,XXX,XXX.XX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	-	-	-	999-99-9998			01							NO PAYROLL DATA			
PAYR:	-	-	-	999-99-9999	10176	01	08	0	F	1	0.00	200.00	12.40	0.00	8.33	0.00	0.00
	440-001-3333-001			999-99-9999	000	001						0.00	2.90	0.00			
SUPP:	PAY	372		9999	99999		01					063		200.00			
SUPP:	PAY	371	R	9999	99999		01					063		200.00			
SUPP:	PAY	371		99PS	99030		01					063		200.00			
SUPP:	PAY	372		9999	99999		01					106		8.33			
SUPP:	PAY	371	R	9999	99999		01					106		8.33			
SUPP:	PAY	371		99PS	99030		01					106		8.33			
SUPP:	PAY	372		9999	99999		01					103		12.40			SUPP:
PAY	371	R	9999	99999			01		103			12.40					
SUPP:	PAY	371		99PS	99030		01					103		12.40			
SUPP:	PAY	372		9999	99999		01					137		2.90			
SUPP:	PAY	371	R	9999	99999		01					137		2.90			
SUPP:	PAY	371		99PS	99030		01					137		2.90			

EXHIBIT VI-6-11

CFB540G1 \*\*\*\*\*DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS LABOR DISTRIBUTION ACTIVITY REPORT ORG PAGE: 1  
 01/13/00 (15.48)\*\*\*\*\* RUN PAGE: 1

LABOR DISTRIBUTION TRANSACTION GENERATION - ACTUALS

\*\*\*\*\*  
 POS-NO EMP-NO CLEAR YR MO P S CT C HOURS GROSS OASDI/VISION HEALTH/MED RETIRE/OTHER DENTAL LIFE  
 PAYR: XXX-XXX-XXXX-XXX XXX-XX-XXXX XXXXX XX XX X X X X X,XXX.XX- XX,XXX.XX- XX,XXX.99- XX,XXX.XX- XX,XXX.XX- XX,XXX.XX- XX,XXX.XX-  
 SRC TC REV INDX PCA FND ACTV FFY PROJ WP LOC MP-CODE OBJ-DET AGCY-OBJ AMOUNT MESSAGE  
 DIST: XXX XXX X XXXX XXXXX XXX XXXX XX XXXXXX XX XXXXXX XXXXXXXXXXXXX XXX XX X,XXX,XXX.XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PAYR: - - - 999-99-9999 10374 99 12 0 1 176.00 3,187.00 227.87 167.03 479.26 12.82 0.00  
 901-005-5393-006 999-99-9999 000 001 6.44 0.00 0.00

DIST: PAY	372	9990	99992	99					003		3,187.00				
DIST: PAY	372	9990	99994	99					106		479.26				
DIST: PAY	372	9990	99993	99					103		227.87				
DIST: PAY	372	9990	99995	99					105		167.03				
DIST: PAY	372	9990	99996	99					104		12.82				
DIST: PAY	372	9990	99998	99					136		6.44				
DIST: SCO	805	1135	10150	99					998	10	52.80				
DIST: PHB	371	1135	10150	99					003		956.10				
DIST: PHB	371 R	9990	99992	99					003		956.10-				
DIST: AB	371	1135	10150	99					103		68.36				
DIST: AB	371 R	9990	99993	99					103		68.36-				
DIST: AB	371	1135	10150	99					106		143.78				
DIST: AB	371 R	9990	99994	99					106		143.78-				
DIST: AB	371	1135	10150	99					105		50.11				
DIST: AB	371 R	9990	99995	99					105		50.11-				
DIST: AB	371	1135	10150	99					104		3.85				
DIST: AB	371 R	9990	99996	99					104		3.85-				
DIST: AB	371	1135	10150	99					136		1.93				
DIST: AB	371 R	9990	99998	99					136		1.93-				
DIST: SCO	805	1125	10120	99					998	10	123.20				
DIST: PHB	371	1125	10120	99					003		2,230.90				
DIST: PHB	371 R	9990	99992	99					003		2,230.90-				
DIST: AB	371	1125	10120	99					103		159.51				
DIST: AB	371 R	9990	99993	99					103		159.51-				
DIST: AB	371	1125	10120	99					106		335.48				
DIST: AB	371 R	9990	99994	99					106		335.48-				
DIST: AB	371	1125	10120	99					105		116.92				
DIST: AB	371 R	9990	99995	99					105		116.92-				

Acronym	Definition
<b>PAYR</b>	SCO Payroll Extract record
<b>DIST</b>	Labor distribution transactions
<b>PAY</b>	Initial posting transactions for the SCO payroll extract amounts
<b>TS</b>	Distribution transactions based on accounts on the timesheet. May be used to report either hour statistic or dollar amount transactions
<b>SCO</b>	Distribution transactions of hours reported on the SCO Payroll File
<b>THB</b>	Distribution transactions based on hours reported on the timesheet and defaulted to charge the Home Base accounts
<b>PHB</b>	Distribution transactions for amounts reported on the SCO payroll extract and charged to the Home Base accounts
<b>SB</b>	Distribution transactions for standard staff benefits
<b>AB</b>	Distribution transactions for actual staff benefits
<b>ADD</b>	Distribution transactions for Add-ons

The SCO extract payroll record is identified by the acronym '**PAYR**'. Unless multiple SCO extract payroll records are being grouped together to create transactions, the actual distributions appear directly under the SCO payroll record. Like the Undistributed/Supplemental Generator, the Actuals Generator has a message field to indicate the exception conditions encountered during processing. These messages are:

- ❖ **NO TIMESHEET** - No timesheet was found for an employee that is required to submit a timesheet. The SCO hours and dollars are charged to the Home Base accounts defined in the Employee Master Table.
- ❖ **HOURS VARIANCE TO SCO** - The hours recorded on the timesheet do not agree with the hours recorded in the payroll system. The hours recorded in the payroll system are used.
- ❖ **NO REG TS HOURS** - If there are no regular hours on the timesheet and Compensatory Time Earned (CTE) hours are greater than Compensatory Time Direct (CTD) hours, no CTE hours can be distributed.  
If the timesheet has overtime but no regular hours and there are regular hours in the payroll system, the regular payment for the timesheet pay period is charged to the Home Base accounts.
- ❖ **COMP TIME LINE(S) BYPASSED** - The CTO Reserve Indicator in either the LC Table or the EM Table is set to **N**, indicating that the employee is not eligible to earn or take compensatory time off. However, at least one of the hour types CTE, CTD, or CTO is coded on the timesheet. The CTE, CTD and/or CTO hours are not processed; they are ignored by the Actuals Generator.

The Totals Page (CFB540-2) produced by the Actuals Generator is shown in Exhibit VI-6-24, page 42. These totals are entered on the Labor Distribution Reconciliation Sheet.

**CFB544G1, Labor Distribution Interface** – The final step in the labor distribution process is the interface between the labor distribution process and the CALSTARS master files. This interface process summarizes every labor distribution transaction by data classification to create summary transactions, which are batched in the CALSTARS input transaction format. A batch is created for each SCO Clearance Number. The Clearance Number appears in the transactions as the Current Document Number, **CLOnnnnn-00**, where '*nnnnn*' is the SCO Clearance Number.

The Labor Distribution Interface Report produced during this process shows every generated labor distribution transaction that was summarized into a unique CALSTARS transaction as shown in Exhibit VI-6-12. The additional information given in the generated transactions includes Employee Number And Position Number. This detailed information is **not** included when the generated transactions are summarized into CALSTARS input transactions.

**CFB550G1, Labor Distribution By FFY, PCA, And Index** – A report that allows program managers to monitor the personal services charges and credits in their programs. Exhibit VI-6-13 is a sample page. This report is automatically produced monthly when the labor distribution process or the timesheet adjustment process is executed.

The sequence of data sort and summarization is by:

- ✧ FFY
- ✧ PCA
- ✧ Index
- ✧ Employee Name
- ✧ Position Number
- ✧ Pay Period (Year and Month)
- ✧ Clearance Number
- ✧ Project/Work phase
- ✧ Location
- ✧ Multi-purpose code

Detail charge and adjustment transactions are summarized for each employee or group by Position Number (or payroll group) and pay period within Clearance Number. Totals are computed for hours and dollars charged by PCA and FFY. Each time there is a change in PCA or FFY, appropriate totals are printed and the report starts a new page.

EXHIBIT VI-6-12

CFB544G1 \*\*\*\*\*DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS LABOR DISTRIBUTION INTERFACE REPORT ORG PAGE: 1  
 01/13/00 (15.48)\*\*\*\*\* RUN PAGE: 1

I N T E R F A C E C O N T R O L R E P O R T

													SUBSYSTEM INTERFACE DATA				
-----BATCH ID-----	TC	RMO	FFY	INDEX	PCA	ACT	OBJ	AO	PROJ	WP	LOC	DOC#	A M O U N T	POSITION	NUMBER	EMP NO.	
A99900001130L999000010	371		97	2000	30100		083					CL010325-00	66.72	901-008-	-	-	-
	371		97	2000	30100		083					CL010325-00	66.72	-	-	-	-
A99900001130L999000020	371		97	2000	30100		103					CL010325-00	4.77	901-008-	-	-	-
	371		97	2000	30100		103					CL010325-00	4.77	-	-	-	-
A99900001130L999000030	371	R	97	9990	99992		083					CL010325-00	66.72	901-008-	-	-	-
	371	R	97	9990	99992		083					CL010325-00	66.72	-	-	-	-
A99900001130L999000040	371	R	97	9990	99993		103					CL010325-00	4.77	901-008-	-	-	-
	371	R	97	9990	99993		103					CL010325-00	4.77	-	-	-	-
A99900001130L999000050	372		97	9990	99992		083					CL010325-00	66.72	901-008-	-	-	-
	372		97	9990	99992		083					CL010325-00	66.72	-	-	-	-
A99900001130L999000060	372		97	9990	99993		103					CL010325-00	4.77	901-008-	-	-	-
	372		97	9990	99993		103					CL010325-00	4.77	-	-	-	-
A99900001130L999000070	805		97	2000	30100		998	10				CL010325-00	4.00	901-008-	-	-	-
	805		97	2000	30100		998	10				CL010325-00	4.00	-	-	-	-
BATCH HEADER:																	
A99900001130L999000000										00007			218.47				

EXHIBIT VI-6-13

CFB550G1 \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 0990  
 CALSTARS LABOR DISTRIBUTION BY FFY, PCA, AND INDEX REPORT ORG PAGE: 6  
 11/14/01 (10.21) \*\*\*\*\* RUN PAGE: 6

INDX	NAME	POSITION NBR	CLEARANCE	PAY	PCA	PROJ	MULTI	TS	SCO	AMOUNT
XXXX	XXXXXXXXXXXXXXXXXXXX	XXX-XXX-XXXX-XXX	XXXXXXXX-XX	XX	XX	XXXX	XXXXXX	XX	XXXXXX	XXXXXXXXXXXX
	FFY:	01								
	PCA:	99013								
99PS S	DOE	440-001-2294-001	CL010221-00	09	01				168.00	4,603.50
99PS C	DOE	002-003-6316-900	CL010220-00	09	01				168.00	11,688.12
99PS S	DOE	440-001-2294-001	CL010221-00	09	01				168.00	4,725.16
99PS S	DOE	440-001-2595-001	CL010172-00	08	01					140.89
99PS S	DOE	440-001-2595-001	CL010221-00	09	01				168.00	6,003.67
99PS J	DOE	440-001-2294-002	CL010221-00	09	01				168.00	5,811.59
99PS N	DOE	440-001-1019-001	CL010190-00	08	01				176.00-	5,267.32-
99PS J	DOE	440-001-2294-002	CL010188-00	08	01					349.99
99PS J	DOE	440-001-2294-002	CL010191-00	08	01				176.00	5,267.32
99PS J	DOE	440-001-2294-002	CL010221-00	09	01				168.00	5,470.68
99PS P	DOE	440-001-2245-001	CL010197-00	08	01				168.00-	5,567.78-
99PS S	DOE	440-001-2294-001	CL010193-00	08	01					128.08
99PS S	DOE	440-001-2294-001	CL010198-00	08	01				168.00	5,567.78
99PS S	DOE	440-001-2294-001	CL010221-00	09	01				168.00	5,764.01
						***	INDEX	99PS	TOTAL	168.00
						***	PCA	99013	TOTAL	168.00
										5,811.59
										168.00
										5,811.59

\*\*\* OBJECT DETAIL 134 TOTAL WITHIN PCA 578.11  
 \*\*\* OBJECT DETAIL 137 TOTAL WITHIN PCA 69.49  
 \*\*\* OBJECT DETAIL 135 TOTAL WITHIN PCA 6.48  
 \*\*\* OBJECT DETAIL 105 TOTAL WITHIN PCA 2.63  
 \*\*\* OBJECT DETAIL 106 TOTAL WITHIN PCA 1.75  
 \*\*\* OBJECT DETAIL 103 TOTAL WITHIN PCA 297.13  
 \*\*\* OBJECT DETAIL 063 TOTAL WITHIN PCA 4,856.00  
 \*\*\*\*\* TOTAL FOR PCA 99013 \*\*\* 5,811.59 \*\*\*

NOTE: THIS REPORT REFLECTS PERSONAL SERVICE CHARGES FROM THE LABOR SUBSYSTEM TO SUPPORT Q REPORTS.  
 HOWEVER, IT DOES NOT REFLECT CHANGES/CHARGES MADE DIRECTLY INTO THE ACCOUNTING SYSTEM.

**CFB551G1, Labor Distribution By FFY, INDEX, And PCA** – Labor Distribution by Index, CFB551G1, allows managers to monitor the personal services charges in their sections or divisions. Exhibit VI-6-14 is a sample page. This report is automatically produced monthly when the labor distribution process or the timesheet adjustment process is executed.

The sequence of data sort and summarization is by:

- ✧ FFY
- ✧ Index
- ✧ PCA
- ✧ Employee Name
- ✧ Position Number
- ✧ Pay Period (Year and Month)
- ✧ Clearance Number
- ✧ Project/Work phase
- ✧ Location
- ✧ Multi-purpose code.

Detailed charge and adjustment transactions are summarized for each employee (or group) by Position Number and pay period within Clearance Number. Totals are computed for hours and dollars charged by Index and FFY. Each time there is a change in the Index Code or FFY, the appropriate totals are printed and the report starts on a new page. The grand total for the report matches the grand total on the CFB550G1, Labor Distribution by PCA Report.

**Labor Variance Reports** – These 12 reports are similar in format and each provides a complete listing of generated transactions. This is useful for reconciling the postings to each account. A representative sample (CFB552G1) variance report is shown in Exhibit VI-6-15. The variance reports are as follows:

- ✧ CFB552G1, LD Analysis - Labor Variance
- ✧ CFB552G2, OASDI - Labor Variance
- ✧ CFB552G3, Retirement - Labor Variance
- ✧ CFB552G4, Health - Labor Variance
- ✧ CFB552G5, Dental - Labor Variance
- ✧ CFB552G8, CTO Reserve - Labor Variance
- ✧ CFB552G9, Add-ons - Labor Variance
- ✧ CFB552GA, Charges - Labor Variance
- ✧ CFB552GB, Life Variance
- ✧ CFB552GC, Vision Variance
- ✧ CFB552GD, Medicare Variance
- ✧ CFB552GE, Other Benefits Variance.

**Supplemental and Undistributed LD Analysis Reports** – These two reports are similar in format and provide a complete listing of generated transactions that are classified as Supplemental or Undistributed. The reports are as follows:

- ✦ CFB555G1, Supplemental
- ✦ CFB556G1, Undistributed.

Examples of these reports are in Exhibits VI-6-16 and VI-6-17.

The data is sorted and summarized by:

- ✦ Funding Fiscal Year
- ✦ Transaction Code
- ✦ Reverse Code
- ✦ Index
- ✦ PCA.

The reports display subtotals for each Transaction Code, Reverse code and Funding Fiscal Year.

The CFB555G1 and CFB556G1 can be used to determine the total payroll costs distributed to the Supplemental and Undistributed Payroll Accounts respectively. To manually clear Supplemental/Undistributed Payroll Accounts, use TC 372/372R or 242/242R to reverse charges out of the Supplemental and/or the Undistributed Payroll Accounts and redistribute the payroll costs to the appropriate accounts (Index/PCA).

TC 372 - SCO PAYROLL DISBURSEMENT  
DR 9000 Expenditures  
CR 1140 Cash in State Treasury

**OR**

TC 242 – REC DIRECT SCO PAY OF EXP NOT PREV ENC OR ACC  
DR 9000 Expenditures  
CR 1140 Cash in State Treasury

EXHIBIT VI-6-16

CFB555G1 \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS LABOR DISTRIBUTION ANALYSIS - SUPPLEMENTAL REPORT ORG PAGE: 2  
 06/06/00 (16.00) \*\*\*\*\* RUN PAGE: 2

FFY	TC	R	INDX	PCA	PD	DTL	AO	TYP	TYP	SUF	CD	POSITION	CLEAR	SUF	AMOUNT	EMPLOYEE	NAME	HOURS
XX	XXX	X	XXXX	XXXXX	XXXX	XXX	XX	X	X	X	X	XXX-XXX-XXXX-XXX	XXXXXXXXXX	XX	XXX,XXX,XXX.XX-	XXX-XX-XXXX	XXXXXXXXXXXXX	X,XXX,XXX.XX-
99	371		9990	99990	9205	003		1	9		0	901-005-5393-007	CL010374-00		3,187.00	999-99-9999	DOE, JA	176.00
99	371		9990	99990	9205	103		1	9		0	901-005-5393-007	CL010374-00		227.87	999-99-9999	DOE, JA	0.00
99	371		9990	99990	9205	104		1	9		0	901-005-5393-007	CL010374-00		18.30	999-99-9999	DOE, JA	0.00
99	371		9990	99990	9205	105		1	9		0	901-005-5393-007	CL010374-00		83.51	999-99-9999	DOE, JA	0.00
99	371		9990	99990	9205	106		1	9		0	901-005-5393-007	CL010374-00		479.26	999-99-9999	DOE, JA	0.00
99	371		9990	99990	9205	136		1	9		0	901-005-5393-007	CL010374-00		6.44	999-99-9999	DOE, JA	0.00

TRANSACTION TOTALS: 4,002.38 176.00

OBJECT DETAIL:	003	AGENCY OBJECT:	DOLLARS:	3,187.00	HOURS:	176.00
OBJECT DETAIL:	103	AGENCY OBJECT:	DOLLARS:	227.87	HOURS:	0.00
OBJECT DETAIL:	104	AGENCY OBJECT:	DOLLARS:	18.30	HOURS:	0.00
OBJECT DETAIL:	105	AGENCY OBJECT:	DOLLARS:	83.51	HOURS:	0.00
OBJECT DETAIL:	106	AGENCY OBJECT:	DOLLARS:	479.26	HOURS:	0.00
OBJECT DETAIL:	136	AGENCY OBJECT:	DOLLARS:	6.44	HOURS:	0.00

SUPPLEMENTAL ACCOUNT TOTALS: 4,002.38 176.00

GRAND TOTALS: 8,152.22 352.00

EXHIBIT VI-6-17

CFB556G1 \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS LABOR DISTRIBUTION ANALYSIS - UNDISTRIBUTED REPORT ORG PAGE: 1  
 06/06/00 (16.00) \*\*\*\*\* RUN PAGE: 1

FFY	TC	R	INDX	PCA	PD	DTL	AO	TYP	TYP	SUF	CD	POSITION	CLEAR	SUF	AMOUNT	EMPLOYEE	NAME	HOURS
XX	XXX	X	XXXX	XXXXX	XXXX	XXX	XX	X	X	X	X	XXX-XXX-XXXX-XXX	XXXXXXXXXX	XX	XXX,XXX,XXX.XX-	XXX-XX-XXXX	XXXXXXXXXXXXX	X,XXX,XXX.XX-
99	371		9990	99991	9205	003		1	0	0		901-005-5393-002	CL010374-00		3,187.00	999-99-9997	DOE, JO	176.00
99	371		9990	99991	9205	104		1	0	0		901-005-5393-002	CL010374-00		43.34	999-99-9997	DOE, JO	0.00
99	371		9990	99991	9205	105		1	0	0		901-005-5393-002	CL010374-00		231.55	999-99-9997	DOE, JO	0.00
99	371		9990	99991	9205	106		1	0	0		901-005-5393-002	CL010374-00		479.26	999-99-9997	DOE, JO	0.00
99	371		9990	99991	9205	136		1	0	0		901-005-5393-002	CL010374-00		6.44	999-99-9997	DOE, JO	0.00

TRANSACTION TOTALS: 3,947.59 176.00

OBJECT DETAIL:	003	DOLLARS:	3,187.00	HOURS:	176.00
OBJECT DETAIL:	104	DOLLARS:	43.34	HOURS:	0.00
OBJECT DETAIL:	105	DOLLARS:	231.55	HOURS:	0.00
OBJECT DETAIL:	106	DOLLARS:	479.26	HOURS:	0.00
OBJECT DETAIL:	136	DOLLARS:	6.44	HOURS:	0.00

FISCAL YEAR TOTALS: 3,947.59 176.00

ACCOUNT BALANCE: 3,947.59 176.00

**CFB557G1, Labor Distribution By Object** – This report displays costs such as Salaries, OASDI, Health Insurance, and other benefits associated with the payroll for each employee. It may be used to compare with SCO documents to be sure that all labor costs have been properly transferred. Exhibit VI-6-18 is a sample page.

The total by Funding Fiscal Year and Grand Total will match those totals on the Labor Distribution by PCA and Labor Distribution by Index reports. If there are differences, the agency should not proceed further without consulting the CALSTARS staff.

Labor Distribution by Object shows only real costs since the labor variance costs posted and the labor variance offset (TCs 372 and 371R) net each other. If the LC Table is present, TC 378 transactions will process and post to the **PRA99999-99** accrual document for accrued accounts payable. These prior years costs post directly without any offset posting

The Labor Distribution by Object Report is automatically produced monthly when the labor distribution process or the timesheet adjustment process is executed.

The data is sorted and summarized by:

- ✧ Funding Fiscal Year
- ✧ Transaction Code and Reverse Code
- ✧ Index
- ✧ PCA; Clearance Type
- ✧ PCA Activity
- ✧ Object Detail and Agency Object
- ✧ Project Number and Work Phase
- ✧ Location
- ✧ Multi-Purpose Code
- ✧ Clearance Number
- ✧ Amount
- ✧ Employee Number
- ✧ Employee Name
- ✧ Hours.

If an employee charged to more than one PCA, for example, the costs by Object Detail would be displayed within each PCA. If an agency has a complex program structure and employees regularly charge several PCAs, this could become a large report.

EXHIBIT VI-6-18

CFB557G1 \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS LABOR DISTRIBUTION BY OBJECT REPORT ORG PAGE: 1  
 06/06/00 (16:00) \*\*\*\*\* RUN PAGE: 1

TR	PCA	PCA	OBJ	PROJ	MULTI														
FFY	CD	R	INDX	NBR	C	ACTV	DTL	AO	NUMBER	WP	LOCATN	PURPOSE	CODE	CLEAR	AMOUNT	EMP. NUMBER	EMPLOYEE NAME	HOURS	
XX	XXX	X	XXXX	XXXXX	X	XXXX	XXX	XX	XXXXXX	XX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX-XX	ZZZ,ZZZ,ZZ9.99-	XXX-XX-XXXX	XXXXXXXXXXXXX	Z,ZZZ,ZZZ.99-		
99	371		1125	10120	1		003							CL010374-00	2,230.90	999-99-9999	DOE, J.A.	123.20	
99	371		1125	10120	1		103							CL010374-00	159.51	999-99-9999	DOE, J.A.	.00	
99	371		1125	10120	1		104							CL010374-00	8.97	999-99-9999	DOE, J.A.	.00	
99	371		1125	10120	1		105							CL010374-00	116.92	999-99-9999	DOE, J.A.	.00	
99	371		1125	10120	1		106							CL010374-00	335.48	999-99-9999	DOE, J.A.	.00	
99	371		1125	10120	1		134							CL010374-00	5.46	999-99-9999	DOE, J.A.	.00	
99	371		1125	10120	1		136							CL010374-00	4.51	999-99-9999	DOE, J.A.	.00	
99	371		1125	10120	1		137							CL010374-00	1.48	999-99-9999	DOE, J.A.	.00	
99	371		1135	10150	1		003							CL010374-00	956.10	999-99-9999	DOE, J.A.	52.80	
99	371		1135	10150	1		103							CL010374-00	68.36	999-99-9999	DOE, J.A.	.00	
99	371		1135	10150	1		104							CL010374-00	3.85	999-99-9999	DOE, J.A.	.00	
99	371		1135	10150	1		105							CL010374-00	50.11	999-99-9999	DOE, J.A.	.00	
99	371		1135	10150	1		106							CL010374-00	143.78	999-99-9999	DOE, J.A.	.00	
99	371		1135	10150	1		134							CL010374-00	2.34	999-99-9999	DOE, J.A.	.00	
99	371		1135	10150	1		136							CL010374-00	1.93	999-99-9999	DOE, J.A.	.00	
99	371		1135	10150	1		137							CL010374-00	0.63	999-99-9999	DOE, J.A.	.00	

## RECONCILIATION

The reconciliation process described in this section applies only to the reports and processes for the Actuals Labor Distribution Method of distributing labor costs. The labor reconciliation described in this section assures the CALSTARS data is:

- ✪ Extracted correctly to match the number and dollar amount of SCO records.
- ✪ Generated to match the number and dollar amount of labor distribution records as a result of the interface.

**NOTE:** This reconciliation process is *optional*. New CALSTARS agencies or agencies making significant changes in labor tables or features should reconcile their labor transactions for the first few monthly labor distribution cycles. If nothing unusual is encountered, it is not necessary to continue the monthly reconciliations as part of the routine month-end procedures.

The remainder of this section describes the documentation, forms, reports and special analyses that are used in the labor reconciliation process.

### Actuals Reconciliation Sheet, CALSTARS 45A

A completed Labor Distribution Subsystem Actuals Reconciliation Sheet, CALSTARS 45A, is shown in Exhibit VI-6-19. It is intended only for use in reconciling the **Actuals Costing** method. For agencies using the Standards Costing method, refer to Chapter VI-7, Other Labor Costing Options.

Both the labor reconciliation and the use of this form are optional within the guidelines discussed above. When performing labor reconciliation, the agency should immediately follow-up on any errors or discrepancies. If the cause cannot be identified, contact the CALSTARS Hotline.

For agencies performing the monthly labor reconciliation, the completed and signed (by the person who prepared it) reconciliation sheet must be filed for later audit review. Since this is not a financial reconciliation, a second verifying signature is not required.

The following is a step-by-step procedure for completing the Actuals Reconciliation, CALSTARS 45A form.

EXHIBIT VI-6-19

**CALSTARS 45A**  
(Rev. 9/00)

STATE OF CALIFORNIA  
CALSTARS LABOR DISTRIBUTION SUBSYSTEM  
**ACTUALS RECONCILIATION SHEET**

For Month of January, 20 00.

PREPARED BY: Inoughmy Labor

DATE: Feb. 8, 2000

REPORT SOURCE	RECORDS IN	RECORDS OUT	DOLLARS
1. Business Month Clearance Summary			32,586.64
2. LD-SCO Reconciliation Report      CFB533-1		9	32,586.64
3. Undistributed/Supplemental Generator CFB536G2	9		
a. Undistributed                      CFB536G2		15	11,842.77
b. Supplemental                      CFB536G2		36	24,456.66
c. Actual [non-add]                  CFB536G2		[ 7 ]	
4. Actuals Generator                      CFB540G2	7	154	63,085.12
5. TOTAL                                  (Sum of 3a, 3b, and 4)		205	99,384.55
6. LD Interface Control                  CFB544G2	205		99,384.55

**Line 1. Post the SCO Payroll Disbursement Amount**

One of the payroll reports agencies receive from the SCO is the **Business Month Clearance Summary**. A sample of this report is shown in Exhibit VI-6-20. (The sample figures are significantly reduced for ease in explaining the process.)

**Sum the dollar amounts within the box shown on the sample Business Month Clearance Summary and enter the amount on Line 1.** The total is the amount of gross salaries paid to all employees and the *State's share* of staff benefits contributed.

**Line 2. LD-SCO Reconciliation Report CFB533-1**

Using the CFB533-1 Report, shown in Exhibit VI-6-21, record on Line 2 of the Actuals Reconciliation Sheet:

- ✦ **The number of records shown in the "AGENCY TOTALS LESS A/R" line in the "Records Out" column.**
- ✦ **The dollar amount shown in "AGENCY TOTALS" line in the "Dollars" column.**

**The amounts posted on lines 1 and 2 in the "Dollars" column should be the same.** If they are different, isolate the difference by comparing each unique FY and Payroll Clearance (SCO Payroll Agency Code/Payroll Reporting Unit/Clearance Number/ Type) combination shown on the Business Month Clearance Summary to the Clearance Number, Type, Agency, PRU, and FFY combination shown on the CFB533-1.

In resolving the difference, it may be necessary to analyze the CFB537-1, Labor Distribution Analysis - Reverted Appropriations Report (Exhibit VI-6-22). This report includes:

- ✦ Refunds to reverted appropriations.
- ✦ Expenditures from reverted appropriations.
- ✦ Expenditures from continuing appropriations.

Refunds to Reverted Appropriations do not affect the reconciliation and should not be entered on the Actuals Reconciliation Sheet. All other transactions may affect the reconciliation process. To determine whether the transaction listed on the CFB537-1 will impact the reconciliation, find the equivalent transaction on the SCO Business Month Clearance Summary. Transactions found on the Business Month Clearance Summary must be added to the "Dollars" column on Line 2. These transactions then should be manually input into CALSTARS.

**Except as noted above, if the total dollars on lines 1 and 2 do not match, then a problem may have occurred in the Payroll Extract process. Call the CALSTARS Hotline for further assistance.**

EXHIBIT VI-6-20

PROGRAM-ID: CLR3012 JAN 2, 1998 13.39.45 STATE OF CALIFORNIA -- CLEARANCE SYSTEM  
 CYCLE DATE: 12/31/1999  
 RUN DATE : 01/02/2000 17:52:07

BUSINESS MONTH CLEARANCE SUMMARY

PAGE 1

-----UNIFORM ACCOUNT CODE-----										
FEDERAL					PAYROLL CLEARANCE					
FY	FUND/SUB	AGY	FY REF/ITEM	CAT NO	CAT-PGM-ELE-COMP-TASK	AGY/UNT	NO	TYPE		
			OBJECT/	NO. OF						
			REVENUE	WARRANTS	NET	GROSS	RETIREMENT	OASDI	INSURANCE	
							STATE SHARE	STATE SHARE	STATE SHARE	
									INSURANCE	
									ADMIN-COST	
1999	0001	9990	1999 001		99	901-005	10374 1			
			101001	4	5861.00	13425.00		558.70		
			103103							
			103107				2018.85			
			105134						840.91	3.27
			105135						13.45	
			103136						25.76	
			*** SUBTOTAL ***		5861.00	13425.00	2018.85	558.70	880.12	3.27
1999	0001	9990	1999 001		99	901-008	10374 1			
			101001	5	5880.00	12112.00		609.67		
			103103							
			103107				2038.84			
			103134						963.76	4.02
			103135						6.93	
			103136						32.20	
			*** SUBTOTAL ***		5880.00	12112.00	2038.84	609.67	1002.89	4.02
1999	0001	9990	1999 001		99	901-008	57117 5			
			101001		30.67-	66.72-				
			*** SUBTOTAL ***		30.67-	66.72-				
*** AGENCY TOTAL			101001	9	11710.33	25470.28		1168.37		
			103103							
			103107				4057.69			
			103134						1804.67	7.29
			103135						20.38	
			103136						57.96	

The sum of these amounts is posted to the Reconciliation Sheet, Line 1

EXHIBIT VI-6-21

CFB533-1 \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\*  
 CALSTARS LD - S C O - R E C O N C I L I A T I O N REPORT  
 01/13/00 (07.07) \*\*\*\*\*  
 ORG NUMBER: 9990  
 ORG PAGE: 1  
 RUN PAGE: 1

CLEAR NUMBER XXXXX	T P X	AGY XXX	PRU XXX	SCO FUND XXX	UCM FUND XXX	FFY XX	NO. REC. ZZZZ9	GROSS ZZZ,ZZZ,ZZ9.99-ZZ,ZZZ,ZZ9.99-ZZ,ZZZ,ZZ9.99-ZZ,ZZZ,ZZ9.99-ZZ,ZZZ,ZZ9.99-	RETIREMENT/ VISION	OASDI/ MEDICARE	HEALTH/ OTHER	DENTAL	LIFE
10374	1	901	005	000	0001	99	4	13,425.00	2,018.85 25.76	558.70 0.00	716.20 0.00	127.98	13.45
10374	1	901	008	000	0001	99	5	12,112.00	2,038.84 32.20	609.67 0.00	864.32 0.00	103.46	6.93
10374	*****						9	25,537.00	4,057.69 57.96	1,168.37 0.00	1,580.52 0.00	231.44	20.38
57117	5	901	005	000	0001	99	1	66.72-	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
57117	*****						1	66.72-	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
AGENCY TOTALS:					32,586.64		10	25,470.28	4,057.69 57.96	1,168.37 0.00	1,580.52 0.00	231.44	20.38
AGENCY TOTALS LESS A/R:					32,653.36		9						

Record **dollars** on the Reconciliation Sheet, 'Dollars' Column, Line 2

Record **count** on the Reconciliation Sheet, 'Records Out' Column, Line 2

EXHIBIT VI-6-22

CFB537-1\*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS LABOR DISTRIBUTION ANALYSIS - REVERTED APPROPRIATIONS REPORT ORG PAGE: 1  
 06/03/99 (20:22) \*\*\*\*\* RUN PAGE: 1

FF	C	P	P	A	LAST	FM	HOURS	GROSS	OASDI/	RETIRE/	HEALTH/	DENTAL/		
YR	CLEAR	P	PD	T	S	D	POSITION NUMBER	EMP. NUMBER	NAME	II	LIFE	VISION	MEDICARE	OTHER
95	10374	9709	5	0	0	901-008-1741-001	999-99-9999	DOE, JA	168.00-	1,843.00-	131.77-	280.17-	83.51-	17.72-
									0.00	6.44-	0.00	0.00		
								FFY TOTALS:	168.00-	1,843.00-	131.77-	280.17-	83.51-	17.72-
									0.00	6.44-	0.00	0.00		
								ORG TOTALS:	168.00-	1,843.00-	131.77-	280.17-	83.51-	17.72-
									0.00	6.44-	0.00	0.00		
								TOTAL DOLLARS:	2,362.61-					

*(This transaction is a refund to a reverted appropriation which does not affect the reconciliation. Do not enter the amount on the Reconciliation Sheet.)*

*If an expenditure transaction against a reverted or continuing appropriation appears on this report, it may or may not affect the reconciliation.)*

**Line 3. Undistributed/Supplemental Generator CFB536G2**

Enter the **PAYROLL EXTRACT IN** count in the "Records In" column on **Line 3** using the CFB536G2, Undistributed/Supplemental Generator Report. See Exhibit VI-6-23. This amount should match the "Out-count" column count on Line 2. The purpose of this reconciliation step is to ensure that all records extracted from the SCO Payroll File are correctly received for labor distribution processing.

Once this step has been completed, remaining reconciliation procedures focus on analyzing the transactions generated in the labor distribution process:

**Line 3a** Enter the **UNDISTRIBUTED OUT** count in the "Records Out" column, and the dollar amount in the "Dollars" column.

**Line 3b** Enter the **SUPPLEMENTALS OUT** count in the "Records Out" column and the dollar amount in the "Dollars" column.

**Line 3c** Enter the **PAYROLL EXTRACT OUT ACTS** count in the "Records Out" column. *This count is **not summed** in the reconciliation Total (Line 5).*

**Line 4. Actuals Generator CFB540G2**

Using the CFB540G2, Actuals Generator Report (Exhibit VI-6-24):

- ☛ Enter the **PAYROLL EXTRACT IN** count in the "Records In" column on **Line 4**. *This amount must agree with the "Records Out" count posted on Line 3c.*
- ☛ Enter the **ACTUAL TRANSACTION OUT** count in the "Records Out" column and the dollar amount in the "Dollars" column.

**Line 5. TOTALS**

Sum the columns for **Lines 3a, 3b, and 4** and enter the counts and dollar amounts in their respective columns on **Line 5**. Exclude Line 3c.

**Line 6. LD Interface Control CFB544G2**

Enter the **INCOUNT** in the "Records In" column and the dollar **AMOUNT** in the "Dollars" column on **Line 6** using the CFB544G1, LD Interface Control Report (Exhibit VI-6-25). *These data are found on the last page of the CFB544G1 Report.* The In-Count should match the "Records Out" on Line 5. (The CFB544G1 OUTCOUNT is not used.)

The Total Dollars on Line 6 should equal the Total Dollars on Line 5. This completes the labor reconciliation procedure.

EXHIBIT VI-6-25

CFB544G2 \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
CALSTARS LABOR DISTRIBUTION INTERFACE REPORT ORG PAGE: 10  
02/16/10 (15.04) \*\*\*\*\* RUN PAGE: 10

-----  
I N T E R F A C E S U M M A R Y R E P O R T  
-----

ACCOUNTING TRANSACTION AGENCY TOTALS  
-----

INPUT COUNT	205
OUTPUT COUNT	87
TOTAL AMOUNT	\$99,384.55

*Incount to RECORDS IN, Line 6—agrees with RECORDS OUT, Line 5  
Outcount not used  
Amount to DOLLARS, Line 6—agrees with Line 5*

**Other Associated Reconciliations**

There are two additional reconciliations indirectly associated with the Labor Distribution Subsystem:

- ✦ The **LG** batches produced from this subsystem are included as part of the Daily Batch Reconciliation. See Volume 1, Chapter 18, Daily Batch Reconciliation, for more information.
- ✦ The cost of salaries and wages from the labor distribution process are part of the overall costs reconciled as part of the CALSTARS/SCO Monthly Reconciliation. See Volume 3, Chapter 7, CALSTARS/SCO Reconciliation, for more information.