

<b>R★STARS</b>	<b>Version 2.0</b>
<b>REFERENCE MANUAL LABOR DISTRIBUTION</b>	<b>17-1 12/94</b>

***Labor Distribution Subsystem is not currently being used in Oregon.***

## **INTRODUCTION**

The R★STARS Labor Distribution Subsystem (LDS) is a comprehensive and flexible system that is designed to address the labor costing methodology and reporting requirements of individual agencies. Labor distribution is required when a need exists to record personnel costs at a lower level of detail than can be provided by the agency's payroll system to support Federal grant reporting, external billing/reimbursement, and internal management requirements.

The LDS provides several methodologies for costing personnel services and capturing related statistics. Within this basic capability, numerous options are available as to what costs are to be distributed, how they are to be calculated, and how they are to be distributed. Each of the methodologies and options are described in the Labor Distribution Methods section of this chapter.

The LDS has the capability to account for labor and benefit costs and the associated hours by a variety of accounting classifications. It generates accounting transactions that distribute these costs to the client-defined programs, organizational units, objects, projects and the like for the following labor costs:

- Regular, overtime, premium (shift differential) pay, and standby (on-call/duty) pay
- Employer paid benefits
- Paid leave taken
- Reserves for paid leave

Additionally, it generates accounting transactions for the costs associated with machine usage as well as to record statistics, such as hours worked, machine usage or service units (performance measures). After generation by LDS, these transactions are passed to R★STARS with complete accounting classification information in the same manner as other interfacing subsystems.

This chapter describes the labor distribution capabilities available in R★STARS.

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## **17-1 LABOR DISTRIBUTION OVERVIEW**

The LDS generates accounting transactions to post labor costs to R ★STARS financial tables based on payroll data passed from the agency's payroll system. This expenditure information is processed according to rules established by each agency in agency-specific labor profiles. The LDS processes labor information by:

- using a standard record format for receiving payroll information from the payroll system.
- processing each payroll payment type based on rules established in a labor profile.
- generating accounting and statistical transactions based on agency-specific criteria.
- processing employee time sheet information contained in a labor profile.
- providing flexible labor variance accounts, up to four standard employer-paid benefit accounts and up to eight agency-specific accounts for distributing "add-on" costs and accruing reserves.
- providing an adjustment process to correct time sheet coding errors detected after the normal labor process has run.
- generating control reports displaying summary and detail-level transactions.

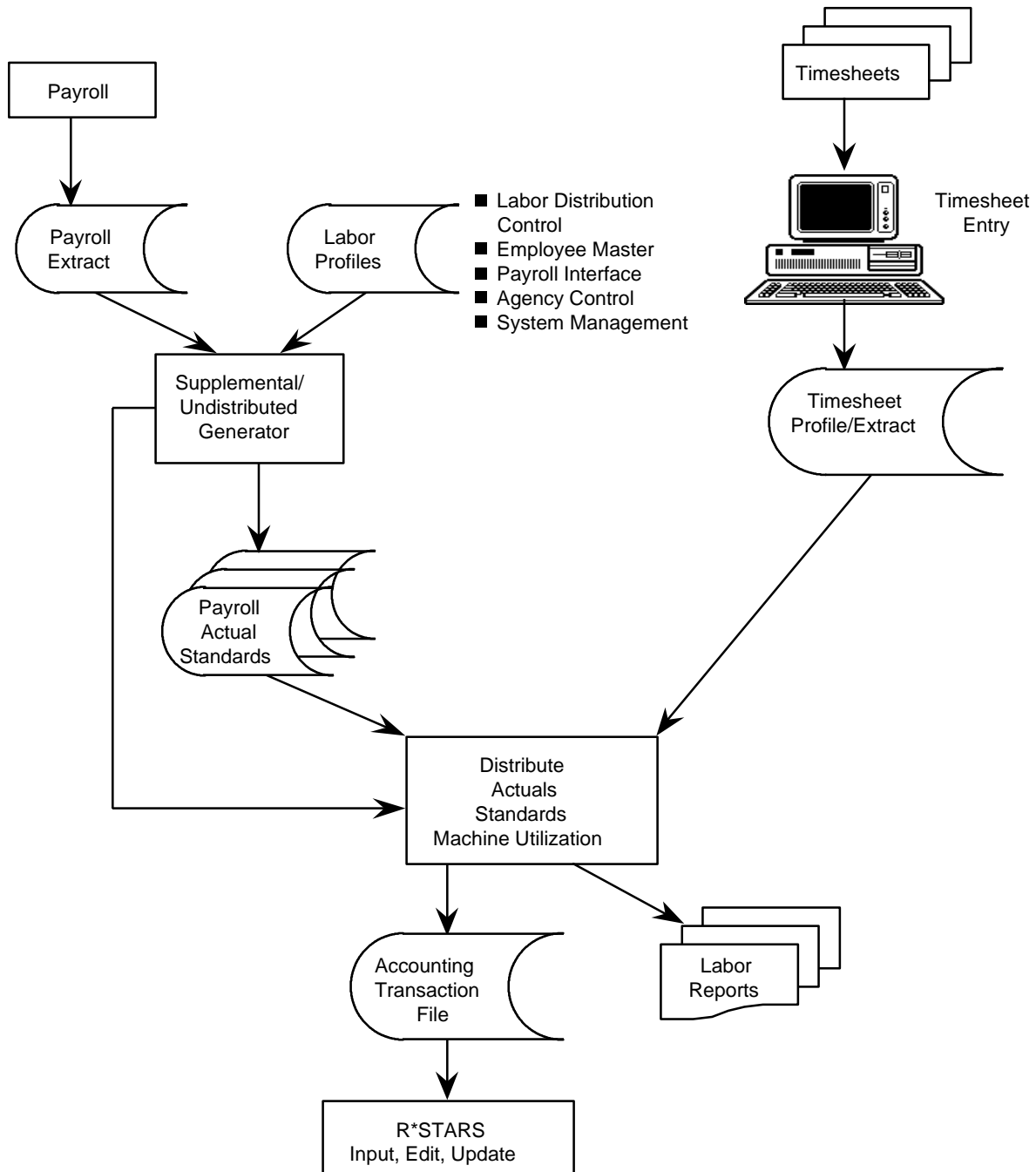
When costs are received from the payroll system, they are matched to profile information which identifies, among other things, the agencies wishing to run labor, the valid payroll pay types, the distribution method used by each agency, and default accounting classifications. Based on the information in these profiles, financial and statistical transactions are created for processing in R ★STARS and subsystem control reports are generated.

If time sheet coding errors are detected after the labor distribution cycle has run and transactions have posted to R ★STARS, the labor distribution adjustment cycle can be run. This cycle reverses the transactions generated by the first cycle (called the regular cycle) and generates new transactions that reflect the corrected information.

All the LDS capabilities and processes are discussed in detail in the remainder of the chapter. The exhibit on page 17-3 presents a graphical overview of the labor distribution process.

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## LABOR DISTRIBUTION OVERVIEW



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## **Labor Distribution Terms**

To understand the processes performed by the LDS, an understanding of labor distribution terminology is essential. The following terms and their definitions are presented in alphabetical order.

**Actual Distribution Method** - The method used to distribute actual costs received from the payroll system to the classifications identified on the time sheet or to the home base accounts on the employee record.

**Add-ons** - Additional charges or burden rates to be applied to distributed gross earnings (e.g., to build reserves for vacation and holidays). Add-ons identify the rate to be applied, the object classification, the applicable payment types, and the offsetting (reserve) accounting classification.

**Deductions and Other Earnings (DOE)** - A two character code (used in conjunction with a Payroll Level 2 value) that defines each type of payroll charge (e.g., regular pay, overtime pay, retirement, FICA, etc.) received from the payroll system. These codes are defined at either the system wide or agency level.

**Default Account** - Agency-level accounting classification used for generating transactions for payroll costs when a DOE, passed by the payroll system, is not valid. This occurs when a DOE is not on the Payroll Interface Profile or the Titles (DROP) Profile (D53). The payroll costs are then recorded to the default Index and/or PCA and object classification established on the Labor Control Profile.

**Distribution Method** - The method (payroll interface, actual or standard) used to distribute payroll costs. The desired method is established at the agency level, but may be overridden at the employee level.

**DOE Type** - A one character code used to identify the type of DOE charge. The types identify gross earnings, net pay, deductions and employer-paid fringe benefits.

**Employee Class** - A three character code used to identify an employee or group of employees that share common accounting classification information.

**Home Base Accounts** - The accounting classification elements and associated percentage of labor and benefit costs to be charged when a time sheet does not exist. Up to eight home base lines may be entered on the Employee Master Profile.

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**Hour Type** - A two character code entered on each coded time sheet line on the Time Sheet Profile that identifies the type of labor hours worked or leave taken. The hour types represent regular, overtime, standby, premium, compensatory time off, compensatory time earned, paid time off and volunteer time.

**Labor Types** - Identifies categories of labor charges. These categories are regular, overtime, standby, premium, time off and compensatory time off.

**Payment Category** - Defines whether the labor costs identified by the DOE are distributable or supplemental.

**Payroll Interface Method** - The distribution method used to record actual payroll costs to a specified accounting classification as defined in the Payroll Interface Profile. The use of Employee Master Profile and Time Sheet Profile records does not apply when using this method.

**Payroll Level 2** - Used in conjunction with the DOE to further identify payroll costs. For example, payroll levels can be established to identify full time pay versus part-time pay at the system wide or agency level.

**Staff Benefits Indicator** - Identifies the method (actual or standard) used to distribute employer-paid benefit costs such as retirement and group insurance. The method used can be agency-wide or employee specific.

**Standard Distribution Method** - The distribution method used to distribute both labor and benefit costs using standard hourly rates by employee or group of employees as defined in the labor profiles. Using the standard distribution method, LDS charges actual payroll costs to variance accounts. Standard amounts are then calculated using standard hourly rates and benefit percentages and are distributed to the classifications identified on the time sheet or home base accounts. The LDS then posts a recovery to the variance account for the amount of the standard distribution.

Variance accumulations (difference between actual payroll costs and the standard distribution) can be allocated using the Cost Allocation Subsystem.

**Statistics Indicator** - Indicates whether payroll or time sheet hours or both are recorded as statistical information.

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**Supplemental Account** - The accounting classification charged with payroll costs that are not distributable. Supplemental payroll costs are accumulated in a supplemental PCA and may be allocated using the Cost Allocation Subsystem or handled manually. The supplemental PCA is identified in the Payroll Interface Profile.

**Undistributed Account** - The accounting classification charged with payroll costs when no corresponding Employee Master Profile record is found. The undistributed accounting classification is contained in the Labor Control Profile.

**Variance Account** - Accounting classification which functions as the control point between the payroll system and labor distribution. All distributable labor costs are first posted to the variance PCA and then are posted to the final distribution classification. Simultaneously, a recovery credit is posted back to the variance PCA.

When the actual distribution method is used, the variance PCA functions as a "pass -through" account only, i.e., the variance PCA should equal zero after each labor distribution process (assuming all errors are corrected). When the standard distribution method is used, any variance between the actual payroll costs and the standard labor distribution costs will remain in the variance PCA. These costs can later be allocated through the Cost Allocation Subsystem.

For a better understanding of the LDS, refer to this list while reading the rest of the chapter.

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## **17-2 LABOR DISTRIBUTION PROFILES**

Several system profiles are involved in supporting the LDS. The forms and input coding instructions for each of the labor profiles are presented in the R★STARS Data Entry Guide. The labor-specific profiles include the following:

- Labor Distribution Control Profile
- Employee Master Profile
- Time Sheet Profile
- Adjusted Time Sheet Profile
- Adjustment Payroll Profile
- Payroll Interface Profile

Each profile is described below.

### **Labor Distribution Control Profile**

The Labor Distribution Control (LDC) Profile contains a variety of data elements that are used to control the processing performed by the LDS. Each agency using labor distribution must establish one profile record each fiscal year. This profile controls the labor distribution process and contains the following information:

- identifies the labor distribution method used (payroll interface, standard or actual)
- indicates whether or not payroll and/or time sheet hours are recorded as statistics
- indicates if separate time sheet lines are recorded for overtime, standby and premium hours
- defines accounting classifications and rates for:
  - undistributed labor amounts
  - default labor amounts
  - standard benefits
  - add-ons
- defines the rate and reserve account for CTO (compensatory time off)
- indicates if the payroll hourly rate is to be computed and used to calculate charges for each time sheet line

This profile establishes the agency-wide requirements for labor distribution. However, many of these requirements may be overridden at the employee level when appropriate.

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```

S001 2.0                LABOR DISTRIBUTION CONTROL PROFILE                08/04/96 04:42 PM
LINK TO: _____                BLDV
AGY:  ___ FISCAL YR:  __ CTO RATE:  _____ CTO INDEX:  _____ CTO PCA:  _____
COBJ AOBJ RG:  _____ OT:  _____ SB:  _____ PR:  _____ PS:  _____

DIST METHOD:  _ TS:  _____ INDEX PCA COBJ AOBJ PCNT RG OT SB PR
STAFF BENEFITS:  _ UNDIST ACCT:  _____
STATISTICS:  _ DEFAULT ACCT:  _____
OT CODING:  _ STD BENEFIT 1:  _____
SB CODING:  _ STD BENEFIT 2:  _____
PR CODING:  _ STD BENEFIT 3:  _____
HOURLY RATE:  _ STD BENEFIT 4:  _____

RG OT SB PR TO CO CHG:  PERCENT COBJ AOBJ CR:  INDEX PCA COBJ AOBJ
ADD-ON 1:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
ADD-ON 2:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
ADD-ON 3:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
ADD-ON 4:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
ADD-ON 5:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
ADD-ON 6:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
ADD-ON 7:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
ADD-ON 8:  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _
STAT CD:  _ EFF START DT:  _____ EFF END DT:  _____ LAST PROC DT:  -----

F1-HELP  F3-DEL  F5-NEXT  F9-INT  F10-SAVE  F11-SAVE/CLEAR  ENTER-INQ  CLEAR-
EXIT

```

## Employee Master Profile

The LDS allows for the definition of labor distribution at the individual employee level or for groups of employees. A group of employees is identified with either the Employee Class within an Index or as all employees within the Index. Individual employees are identified with an employee number (usually the Social Security Number), Employee Class and Index.

Employee information is contained in the Employee Master (EM) Profile which consists of two screens containing distribution accounting classification information. Up to ten predetermined rates and accounting classifications, called home base accounts, can be established for distributing payroll costs. These home base accounts are posted when no time sheet is entered, when the time sheet home base indicator is "Y", or when the time sheet hours do not equal the payroll hours and the time sheet hourly rate option is used.

CTO rate and reserve account, add-ons and standard benefit information may be optionally coded on this profile. If coded, this information overrides the corresponding agency-level classification coded on the LDC Profile. At least one home base line must be coded on this profile to use for generating labor transactions when a matching time sheet cannot be found.

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Individual employees may share one EM group record if the following information is the same:

- Distribution Method
- CTO Rate and Reserve account
- Home Base Distribution
- Standard Benefit Rates (if applicable)
- Standard Hourly Rate (if applicable)

Group EM records are created without the employee number and optionally without Employee Class.

```

S04A 2.0                                R★STARS ACCOUNTING                                08/04/93 04:42 PM
LINK TO:                                EMPLOYEE MASTER PROFILE                                BLDV

AGY: ___ INDEX: _____ EMP CLASS: ___ EMP NO: _ _ _ _ _ FY: ___
NAME: _____
STD RATES  RG: _____ OT: _____ SB: _____ PR: _____
COBJ/AOBJ  RG: _____ OT: _____ SB: _____ PR: _____
           PS: _____ TS: _____
EMP TYPE: _ TIME SHEET REQ: _ DIST METH: _ STAFF BENEFITS: _
           PCNT  AY INDEX  PCA  GRANT/PH PROJ/PH  ACD1 ACD2  ACD3
HOME BASE 1: _____
HOME BASE 2: _____
HOME BASE 3: _____
HOME BASE 4: _____
HOME BASE 5: _____
HOME BASE 6: _____
HOME BASE 7: _____
HOME BASE 8: _____
HOME BASE 9: _____
HOME BASE10: _____
STAT CD: _ EFF START DT: _____ EFF END DT: _____ LAST PROC DT: -----

F1-HELP F3-DEL F5-NEXT F6-04B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

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S04B 2.0                                R★STARS ACCOUNTING                                08/04/93 04:42 PM
LINK TO:                                EMPLOYEE MASTER PROFILE                                BLDV

AGY: --- INDEX: ----- EMP CLASS: ---   EMP NO: - - - - - FY: --
NAME: -----
                INDEX  PCA  COBJ AOBJ  PCNT  RG OT SB PR
CTO: _____
STANDARD BENEFIT 1: _____
STANDARD BENEFIT 2: _____
STANDARD BENEFIT 3: _____
STANDARD BENEFIT 4: _____
                RG OT SB PR TO CO CHG:  PCNT  COBJ AOBJ CR: INDEX  PCA  COBJ AOBJ
ADD-ON 1:  - - - - -
ADD-ON 2:  - - - - -
ADD-ON 3:  - - - - -
ADD-ON 4:  - - - - -
ADD-ON 5:  - - - - -
ADD-ON 6:  - - - - -
ADD-ON 7:  - - - - -
ADD-ON 8:  - - - - -
STAT CD:  _ EFF START DT: _____ EFF END DT: _____ LAST PROC DT: -----

F1-HELP F3-DEL F5-NEXT F6-04A F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT

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### Time Sheet Profile

The Time Sheet (TS) Profile is used to record the actual distribution of labor and equipment hours and service units for each employee. Each coded time sheet line contains hours by hour type and, optionally, accounting classification information. If the accounting classification is not coded on the time sheet, the home base accounts on the EM Profile are used. If coded, the time sheet distribution classification overrides the distribution identified on the EM Profile.

Each time sheet can contain up to 99 time sheet pages with 12 time sheet lines per page for a given service date within a pay period.





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S007 2.0                                R★STARS ACCOUNTING                                08/04/93 04:42 PM
LINK TO:                                ADJUSTMENT PAYROLL PROFILE                                BLDV

AGY: ___ INDEX: ___ EMP CLASS: ___ EMP NO: ___ FY: ___
PAY PERIOD: ___
NAME: _____
PAYROLL LEVEL 2: ___ PL2 DOE BENEFITS AMOUNT PL2 DOE AMOUNT
GROSS PAY DOE: ___
GROSS PAY AMOUNT: _____
HOURS: _____

STATUS CODE: ___
EFF START DATE: _____ EFF END DATE: _____ LAST PROC DATE: -----

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

```

## Payroll Interface Profile

The Payroll Interface (PI) Profile defines the payroll payment types or DOEs that are passed from the payroll system to LDS. This profile contains the following information:

- identifies type of payroll payment (gross earnings, net pay, deductions and fringe benefits)
- indicates whether the costs associated with the DOE are distributable or supplemental
- identifies the associated accounting classification values (variance PCA, supplemental PCA and reserve PCA, Comptroller Object and optionally Agency Object)
- identifies the gross earnings payment types (regular, overtime, standby, premium, time off and compensatory time off)
- identifies how fringe benefit DOEs are to be distributed across gross earnings
- identifies the Transaction Code, Fund, General Ledger Account, and Agency General Ledger Account to which the payroll liability is posted

Records in this profile can be established for system wide use, (Agency '000' in the key) or they can be overridden by individual agencies (agency value in the key) to meet agency-specific requirements.

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S008 2.0                                R ★ STARS ACCOUNTING                08/04/93 04:42 PM
LINK TO:                                PAYROLL INTERFACE PROFILE            BLDV

AGY: ___ PAYROLL LEVEL 2: ___ DOE: ___
      TITLE: _____
      DOE TYPE: ___
      PAYMENT CATEGORY: ___           LIABILITY ACCOUNT
      PAYMENT TYPE: ___           TRANS CODE: ___
                                      FUND: ___
                                      GL ACCT: ___
      COMP OBJ: ___                AGENCY GL: _____
      AGY OBJ: ___

      VARIANCE PCA: _____
      SUPPLEMENTAL PCA: _____
      RESERVE PCA: _____

BENEFIT BASE INDICATORS  RG: _  OT: _  SB: _  PR: _  TO: _  CO: _
                                      STATUS CODE: _
EFF START DATE: _____  EFF END DATE: _____  LAST PROC DATE: -----

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

```

## Relationship to Other Profiles

In addition to the LDS profiles, other R ★STARS profiles are needed to support the LDS. Three R★STARS profiles contain information that affects the labor processing. These profiles are:

- Agency Control Profile (25)
- System Management Profile (97)
- Titles Profile (D53)

These profiles are discussed below. A chart following this discussion identifies the system profiles which are required to support LDS.

### Agency Control Profile (25)

The Agency Control (AC) Profile (25) contains information that affects the processing of several R★STARS subsystems including Cost Allocation, Grant/Project Billing and Labor Distribution. When an agency wishes to run Labor Distribution, the Labor Run Indicator must be set to 'Y' (yes) to run the regular labor cycle and 'A' (adjustment) to run the adjustment cycle. The indicator is set to 'N' (no) when labor is not to be run.

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### **System Management Profile (97)**

While the AC Profile identifies the specific agencies that wish to run labor, the System Management (SM) Profile (97) controls the processing of the LDS for the entire organization. If the SM Labor Run Indicator is set to 'Y' and an agency's AC Profile Labor Run Indicator is set to 'Y', then the agency's payroll and time sheets (matching the SM Labor Distribution Pay Date) can be processed. If the SM indicator is set to 'A', the adjustment cycle is run for each agency with an AC Labor Run Indicator set to 'A'. If the SM Labor Run Indicator is set to 'N', labor distribution is not run regardless of the AC Profile indicator value.

### **Titles Profile (D53)**

The D53 Titles Profile is a series of sub-profiles that are used for on-line and batch processing by R★STARS. The following three sub-profiles (identified by table ID) are used by the LDS:

- **DROP** - Identifies each DOE on the payroll file that should be dropped from processing by labor distribution (includes all Payroll Level 2 combinations for the DOE), e.g., employee paid deductions. If a DOE is not found in the PI Profile or the DROP Profile, an accounting transaction is generated using the default accounting classification from the agency's LDC Profile.
- **EMPC** - Identifies all valid system wide employee class codes.
- **MACH** - Identifies valid machine class codes for an agency. It includes an hourly rate (used to calculate the equipment or material usage cost), the transaction code (used in charge and variance credit transactions) and the accounting classification (Index, PCA, Comptroller and Agency object) used for the variance credit. The Index, PCA and other accounting classification elements from the time sheet line are used with the Comptroller and Agency Object from the MACH Profile to create the charge transaction.

These sub-profiles allow users to control processing that might change with time without requiring changes to the subsystem programs.

Many other system profiles are used to validate the classification element values coded on the LDS profiles. The following chart indicates which system profiles support each LDS profile.

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<b>LDS PROFILE</b>	<b>REQUIRED PROFILES</b>	
Labor Distribution Control	Agency Control PCA Agency Object	Index Comptroller Object
Employee Master	Labor Distribution Control PCA Grant Control Agency Object Agency Code 2 D53 Titles (EMPC)	Index Project Control Comptroller Object Agency Code 1 Agency Code 3
Time Sheet Adjusted Time Sheet	Employee Master PCA Grant Control Agency Object Agency Code 2 D53 Titles (MACH)	Index Project Control Comptroller Object Agency Code 1 Agency Code 3
Adjustment Payroll	Employee Master Adjusted Time Sheet	Time Sheet Payroll Interface
Payroll Interface	Agency Agency Object Transaction Code Decision Comptroller General Ledger	Comptroller Object PCA Fund Agency General Ledger

Care should be taken when modifying these system profiles. If they are changed during the year, the changes could affect the transactions generated from the LDS. As with all profile maintenance changes, the accounting impact to the labor distribution process should be thoroughly reviewed.

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### 17-3 LABOR DISTRIBUTION METHODS

Normally agencies using labor distribution will have different accounting requirements for recording labor and benefit costs. To support each agency's specific requirements, the LDS offers three primary labor distribution methods. These methods are:

- **Payroll Interface Method** - designed for agencies which do not need labor costs distributed to detailed levels of programs or projects.
- **Actual Method** - designed to distribute payroll costs to detailed classifications based on actual expenditures.
- **Standard Method** - designed to distribute payroll costs based on standard rates applied to time sheet hours.

Regardless of the distribution method used, a variance transaction is generated for each actual gross pay and fringe benefit cost that comes from payroll. These transactions post to the payroll Index (from the payroll record), variance PCA, Comptroller and Agency Object values contained in the PI Profile for each DOE. The other transactions that may be generated as a result of the labor distribution process are controlled by the labor distribution and staff benefit method used.

The distribution of gross pay costs is controlled by the Distribution Method Indicator on the LDC and EM profiles. The LC Profile indicator controls the agency-wide distribution of costs which can be overridden by the EM Profile indicator. For example, an agency can establish 'A' (actual) as the value for the Distribution Method Indicator on the LC Profile for distributing payroll costs at the agency level while distributing costs using a standard rate for a specific employee or group of employees by setting the EM Profile Distribution Method Indicator value to 'S'.

The distribution of staff benefit costs is controlled by the Staff Benefits Indicator on the LC and EM profiles. The Staff Benefits Indicator control follows the same hierarchy as the Distribution Method Indicator. The EM Profile indicator value overrides the LC Profile indicator value. Standard or actual costing methods may be used; however, certain rules apply which affect how the labor distribution and staff benefit methods are used. These rules are described under each distribution method discussion.

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## **Payroll Interface Method**

The Payroll Interface Method is the simplest labor distribution method. This method generates transactions that post the actual costs that are passed from the payroll system to the accounting specified for each payroll payment type. These costs or charges are summarized across employees by Index (from payroll), PCA, Comptroller Object and, optionally, Agency Object. The accounting classification elements (except Index) can be controlled at the system or agency level and are obtained from the PI Profile record for each DOE.

If a DOE is not found in the PI Profile and is not in the Titles (DROP) Profile (D53), the accounting classification elements are obtained from the default account on the LC Profile. While labor costs are posted at a summary level, employee level information is available on the Payroll Interface - Benefit Proration Report (DAFR528) and the Labor Transaction Summarization Report (DAFR544). These reports are automatically generated when the interface process is run.

This method satisfies those agencies that do not require a detail distribution of labor costs. The agency has the option of recording payroll hours if desired. The agency's payroll system must pass hours to Labor Distribution for this option to be used. Because time sheets are not used with this method, time sheet statistics cannot be recorded.

Only the LC and PI profiles are used in this method. Only the Distribution Method and Statistics indicators, the undistributed account and the default account are coded on the LC Profile. The Staff Benefits Indicator is not coded because the actual benefit costs are posted to the variance account as described earlier.

If an agency desires more detailed costing of labor charges, either the Actual or Standard method must be used. These methods are described below.

### **Actual Method**

The actual method distributes the actual payroll costs (gross pay and fringe benefits) received from the payroll system. The labor charges and their associated prorated fringe benefit amounts are distributed to the accounting classifications identified on the time sheet or EM Profile home base accounts. The total gross pay costs are distributed each pay period with no variance remaining.

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For employees with more than one type of distributable earnings such as regular or overtime, the distributable benefit amounts have been prorated based on the earnings amounts. The types of earnings to which each type of benefit is prorated is defined on the PI Profile. The benefits amounts are prorated so that LDS can distribute them with the earnings to the appropriate time sheet or home base classifications.

The distribution of costs associated with staff benefits is controlled through the Staff Benefits Indicator on LC Profile and EM Profile. If the agency is using the actual method for costing staff benefits for all employees, the LC Profile Staff Benefits Indicator is set to 'A'. The EM Profile indicator should be left blank. The actual method generates a variance charge and credit transaction with no variance amount remaining.

The accounting impact of using the actual labor distribution method with standard staff benefits is discussed below.

### **Actual Method with Standard Staff Benefits**

Actual labor distribution with standard staff benefits provides the ability to distribute benefit costs based on a rate that is applied to the gross pay amount(s) instead of using the actual benefit costs from payroll. Up to four standard benefits can be established for each agency on the LC Profile and overridden on the EM Profile.

Each standard benefit line identifies the Comptroller and Agency Object used in the generated transactions, the applicable payment types, the offsetting (variance) accounting classification (Index and PCA), and the rate to be applied.

Benefit amounts are computed by multiplying the rate times the associated gross earnings amount. The actual staff benefit amounts are accumulated in the variance PCA associated with the benefit DOE. The distributed staff benefit amounts are accumulated in the variance accounts (Index and PCA) identified for the standard benefits.

### **Standard Method**

The Standard Method distributes both labor and benefit costs using standard rates entered in system profiles. As described in the previous two methods, the Labor Distribution Method Indicator, Staff Benefits Indicator and the standard benefit rates must all be entered on the LC Profile and/or the EM Profile.

Additionally, the standard hourly rates must also be identified on the EM Profile. Note that the standard hourly rates can only be defined by individual employee or by group of employees. There is no agency level "default" rate.

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The standard hourly rates are entered by hour type for each employee or group of employees. During labor distribution processing, the LDS first charges each payroll cost to the variance account associated with the payroll payment type (DOE). Next it retrieves the standard rate information and calculates the standard labor and the standard benefit amount for the hours and hour type identified on each time sheet line. The calculated amounts are distributed to the classifications identified on the labor distribution time sheet or to the EM Profile Home base Accounts. Simultaneously, recovery transactions are generated to the variance accounts for the amounts distributed.

The final result after each pay period is that the standard labor and benefit amounts are distributed and the variance PCA's accumulate the variance between the actual payroll costs and the standard distribution. As described previously, the variance amount can be allocated through cost allocation, or the rates can be monitored and modified to reduce the cumulative variance amount in future pay periods.

The standard labor distribution method does not allow the use of the actual method for staff benefits.

This is the most complex method of Labor Distribution. Its complexity is due to the added requirement to:

- Develop and maintain the standard rates associated with employees or employee groups.
- Track the variance between actual payroll costs and distributed costs computed using standard rates.
- Develop a reasonable methodology to distribute the variances.
- Periodically distribute the variance.

The following page illustrates the accounting impact of each labor distribution and staff benefit method combination using the same employee payroll record.

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Employee payroll record:

Gross pay (RG)	800.00	Benefit A	80.00
		Benefit B	61.20
Gross pay (OT)	120.00	Benefit A	12.00
		Benefit B	9.18

Employee Time Sheet (not applicable to Payroll Interface Method):

72 hrs. 'RG' Account A  
8 hrs. 'RG' Account B  
8 hrs. 'OT' Account A

Payroll Interface Method:

EXPENDITURES Variance Accounts		CASH	
(1)	800.00	(1)	800.00
(2)	120.00	(1)	80.00
		(1)	61.20
		(2)	120.00
		(2)	12.00

EXPENDITURES Benefit Variance Accounts	
(1)	80.00
(1)	61.20
(2)	12.00
(2)	9.18

- (1) Records the payroll disbursement for regular earnings and benefit amounts in the appropriate variance accounts
- (2) Records the payroll disbursement for overtime earnings and benefit amounts in the appropriate variance accounts.

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Actual Method with Actual Benefits:

EXPENDITURES  
Variance Accounts

(1)	80.00	(2)	72.00
		(2)	8.00
(1)	61.20	(2)	55.08
		(2)	6.12
(3)	9.18	(4)	12.00
(3)	12.00	(4)	9.18

EXPENDITURES  
Distribution Account A

(2)	720.00
(2)	72.00
(2)	55.08
(4)	120.00
(4)	9.18
(4)	0.00

EXPENDITURES  
Distribution Account B

(2)	80.00
(2)	8.00
(2)	6.12

- (1) Records the payroll disbursement for regular earnings and benefit amounts in the appropriate variance accounts
- (2) Records the distribution of regular earnings and associated benefits in one or more accounting classifications based on employee time sheet or home base accounts
- (3) Records the payroll disbursement for overtime earnings and benefit amounts in the appropriate variance accounts
- (4) Records the distribution of overtime earnings and associated benefits in one or more accounting classifications based on employee time sheet or home base accounts

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Actual Method with Standard Benefits:

(Note: A single Standard Benefit is defined with a rate of 5%)

EXPENDITURES Variance Account(s)		CASH	
(1)	800.00		
		(1)	800.00
		(1)	80.00
		(1)	61.20
		(3)	120.00
		(3)	12.00
		(3)	9.18
(3)	120.00		
		(2)	720.00
		(2)	80.00
		(4)	120.00

EXPENDITURES Variance Accounts			
(1)	80.00		
(1)	61.20		
		(2)	36.00
		(2)	4.00
		(3)	12.00
		(3)	9.18
		(4)	6.00

EXPENDITURES Variance Account(s)		CASH	
(2)	720.00	(2)	80.00
(2)	36.00	(2)	4.00
(4)	120.00		
(4)	6.00		

- (1) Records the payroll disbursement for regular earnings and benefit amounts in the appropriate variance accounts
- (2) Records the distribution of regular earnings and standard benefits in one or more accounting classifications based on employee time sheet or home base accounts

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- (3) Records the payroll disbursement for overtime earnings and benefit amounts in the appropriate variance accounts
- (4) Records the distribution of overtime earnings and standard benefits in one or more accounting classifications based on employee time sheet or home base accounts

Standard Method:

Note: Employee's standard hourly rate for regular pay is \$9.00 and for overtime pay is \$13.50. A single standard benefit is defined with a rate of 5%.

EXPENDITURES		CASH	
Variance Account(s)			
(1)	800.00		
		(1)	800.00
		(1)	80.00
		(1)	61.20
(3)	120.00	(3)	120.00
		(3)	12.00
		(3)	9.18

EXPENDITURES			
Variance Accounts			
(1)	80.00		
(1)	61.20		
		(2)	32.40
		(2)	3.60
(3)	12.00		
(3)	9.18		
		(4)	5.40

EXPENDITURES			
Distribution Account A			
(2)	648.00		
(2)	32.40		
(4)	108.00		
(4)	5.40		

EXPENDITURES			
Distribution Account B			
(2)	72.00		
(2)	3.60		

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- (1) Records the payroll disbursement for regular earnings and benefit amounts in the appropriate variance accounts
- (2) Records the distribution of calculated regular earnings and standard benefits in one or more accounting classifications based on employee time sheet or home base accounts
- (3) Records the payroll disbursement for overtime earnings and benefit amounts in the appropriate variance accounts
- (4) Records the distribution of calculated overtime earnings and standard benefits in one or more accounting classifications based on employee time sheet or home base accounts

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## **17-4 LABOR DISTRIBUTION OPTIONS**

In addition to the three primary distribution methods, the LDS also includes optional capabilities such as:

- Recording payroll and/or time sheet hours
- Distribution of time sheet variance amounts to the home base accounts
- Accounting for hour types (overtime, premium pay, standby pay)
- Accounting for compensatory time
- Distribution of add-on burden rates
- Distribution of standard benefits
- Distribution of standard labor costs
- Distribution of equipment and materials usage

Each of these optional capabilities is discussed in the following paragraphs.

### **Accumulating Hours**

The LDS allows the user to select whether payroll and time sheet hours are to be accumulated in the accounting system through the Statistics Indicator. This option is available at the agency level only on the LC Profile. The options are as follows:

- **N** - Do not record any hours
- **P** - Record only the payroll interface hours
- **T** - Record only the time sheet hours
- **B** - Record both types of hours

If recorded in the accounting system, the hours are posted to a statistics object classification. These statistics accounts may be identified at either the agency level or at the employee group or individual employee level. Therefore, the option to post hours applies to the entire agency; but individual employee or group hours can be accumulated in separate statistics accounts.

### **Posting Variances to Home Base Accounts**

The Payroll Hourly Rate option on the LC Profile provides the capability to utilize the actual payroll hourly rate to distribute payroll costs based on time sheet hours. Any variance between the amount distributed and the actual payroll amount, resulting from a variance between the payroll hours and the time sheet hours is automatically defaulted to the EM Profile Home Base Accounts. The primary purpose of this option is to improve the distribution of labor costs for agencies whose employees are unable to submit time sheets in a timely manner.

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This option is available only when the actual costing methodology is used and when hours worked and leave hours taken are passed to LDS from the payroll system. When the Hourly Rate Indicator on the LC Profile is 'Y' (Yes), the payroll hourly rate is used to charge the distribution time sheet classifications for all hours recorded on the time sheet. The payroll hourly rate is calculated by dividing the gross earnings amount for each payroll type by the payroll hours worked. The payroll hourly rate is then used to compute the earnings amount to be distributed to each time sheet classification based on the hours identified on the time sheet.

When the number of hours worked identified by the payroll system does not match the number of hours identified on the associated employee time sheet, there will be a variance between the actual gross earnings amount and the distributed gross earnings amount. This variance amount is then distributed to the EM Profile Home base Accounts.

If the Hourly Rate Indicator is 'N' (No), LDS distributes each payroll amount across the associated time sheet lines in proportion to the time sheet hours. This effectively results in an hourly rate based on the time sheet hours.

$$\frac{\text{Payroll Amount}}{\text{Time sheet Hours}} = \text{Hourly Rate}$$

Therefore, the actual payroll hourly rate is either inflated or deflated depending on the difference between the payroll hours and the time sheet hours.

It is recommended that the Hourly Rate indicator be coded as 'Y' (Yes) to avoid unreasonable fluctuations in the hourly rates used to calculate labor costs.

### **Separately Recording Hour Types**

LDS provides the option to separately record hour types such as Overtime, Standby and Premium hours. Three coding indicators are provided on the LC Profile to indicate the agency's requirements: OT (Overtime) Coding; SB (Standby) Coding; and PR (Premium) Coding. If the Coding Indicator is 'Y' (Yes), the hour type must be coded separately on the labor distribution time sheet. In other words, if the Overtime Coding Indicator in the LC Profile is 'Y', then employees must record overtime hours on their time sheets separately from regular hours.

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The primary purpose for the Overtime Coding option is to allow more equitable distribution of labor costs associated with overtime. When the Overtime Coding Indicator is set to 'N' (OT not coded on time sheets), then any overtime payment made to an employee is added to the regular payments and the total amount is distributed to time sheet classifications with Hour Type 'RG.' This allows employees to simply record all hours spent on each task without concerning themselves with whether or not the hours were spent within normal working hours. Payments for both regular earnings and overtime earnings are distributed equitably across the tasks performed by the employee.

The primary purpose for the Premium Coding option is to eliminate the requirements to record premium hours on time sheets. Premium hours represent hours for which shift differential is to be paid. These hours are redundant with all or some of the regular hours identified on the time sheet. In situations where employees who receive shift differential do so on a continual basis, the Premiums Coding Indicator may be set to 'N.'

Note that premium pay requires coding two time sheet lines for the same hours worked. One line is recorded for the regular time and another time sheet line is required to record the premium time. When the hours are separately identified, LDS charges Premium pay to the PR time sheet lines only, Overtime to the OT time sheet lines only and Standby pay to the SB time sheet lines only. This effectively charges, for example, the overtime rates only to those jobs where the overtime hours are recorded.

If the coding indicators are 'N' (No), all hours are recorded on the time sheet as Regular (RG) time and the time sheet classifications will receive all types of payroll payments. This has the effect of inflating the hourly rate for regular pay. The overtime, standby, and premium pay amounts are summarized and distributed equitably across all time sheet lines. Therefore, one time sheet distribution line does not bear the burden for all overtime, premium or standby costs.

The preference for this coding option will vary for each agency. If an agency is able to consciously schedule overtime and premium hours, that agency may prefer to separately code and charge the specific time sheet line (coding indicator = Y).

If an agency is unable to consciously schedule the overtime or premium hours, that agency may prefer to distribute the cost over all distribution time sheet lines (coding indicator = N).

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### **Compensatory Time Off (CTO)**

LDS provides the capability to optionally charge for all compensatory (comp) time earned. If comp time hours (CD) are coded, LDS will automatically calculate and charge the distribution time sheet line at the comp time rate. For example, if an employee's compensatory time rate is '1.5', the distribution time sheet line is charged at 1.5 times the employee's hourly rate to cover the compensatory time costs. Simultaneously, a compensatory time reserve account is credited.

When an employee later takes compensatory time off, the time is recorded on the distribution time sheet and the associated payroll costs are charged to the compensatory time reserve account. Note that if this option is used, employees must record all compensatory time earned on the distribution time sheet as hour type 'CD'. Comp time off is recorded on the distribution time sheet when taken as Hour Type 'CO'. The exhibit below provides an example of recording comp time earned and taken.

### **Add-on Rates**

LDS provides the capability to optionally apply additional burden rates to the labor charges normally distributed. Add-on rates can be used to charge the distribution time sheet lines for the cost of accrued vacation time or for the estimated amount of non-productive time. A reserve account is posted for each add-on amount and actual vacation time taken or non-productive time is later charged on the distribution time sheet directly to the add-on reserve account.

### **Standard Benefits**

LDS has the capability of distributing actual employer-paid benefit amounts as well as distributing standard benefit amounts by applying standard rates to distributed earnings. When the standard costing method is used for benefits, up to four standard benefits may be specified at the agency level on the LC Profile and at the employee level on the EM Profile.

For each of the benefits, the user may specify:

- Benefit Rate (to be applied to gross earnings)
- Comptroller Object/Agency Object
- Variance Index and PCA
- Payment Types to which the benefit is to be applied

If additional standard benefits are required, they may be accommodated through the use of standard 'add-ons.'

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Employee Payroll Record

Gross Pay (RG) \$800.00

Benefit A \$80.00

Employee Time Sheet - Pay Period 1

80 hours 'RG' Account A  
8 hours 'CD' Account A

Employee Time Sheet - Pay Period 2

68 hours 'RG' Account A  
12 hours 'CO'

EXPENDITURES  
Variance Accounts

(1)	800.00	(2)	800.00
(4)	800.00	(5)	680.00

CASH

(1)	800.00
(1)	80.00
(4)	800.00
(4)	80.00

EXPENDITURES  
Benefit Variance Accounts

(1)	80.00	(2)	80.00
(4)	80.00	(5)	68.00
(3)	0.00	(4)	0.00

EXPENDITURES  
Distribution Account A

(2)	800.00
(2)	80.00
(3)	120.00
(3)	12.00
(5)	680.00
(5)	68.00

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CTO RESERVE  
Account

	(6)	120.00	(3)	120.00	
	(6)	12.00	(3)	12.00	
	(3)	120.00			
	(3)	12.00			
	(5)	680.00			
	(5)	68.00			

- (1) Records the payroll disbursement for regular earnings and benefit amount for pay period in the appropriate variance accounts.
- (2) Records the distribution of regular earnings and associated benefits in one or more accounting classifications based on employee time sheet for Pay Period 1.
- (3) Records the computed earnings and benefit amount (calculated at time and one half) for the compensatory time worked based on employee time sheet for Pay Period 1. The offsetting credit is made to the CTA Reserve Account.
- (4) Records the payroll disbursement for regular earnings and benefit amount for Pay Period 2 in the appropriate variance accounts.
- (5) Records the distribution of regular earnings and associated benefits in one or more accounting classifications based on employee time sheet for Pay Period 2.
- (6) Records the regular earnings and associated benefits for the compensatory time taken against the CTO Reserve Account.

### **Equipment and Materials Usage**

LDS provides the capability to capture equipment usage as well as distribute equipment-related costs. The costs are charged to the accounting classification representing the task on which the piece of equipment is used. Additionally, a classification element may be used to identify the actual piece of equipment. The classification element used for this purpose is left to the discretion of the user. However, Agency Code 1, 2, or 3 is recommended for this purpose.

The calculation of equipment-related costs is accomplished during labor distribution processing by utilizing the machine utilization and machine class fields on the time sheet. The machine utilization field identifies the number of hours or units of machine use. The machine class field identifies the type of machine. The machine class is used to access the Titles Profile (D53) with Table ID 'MACH.' This profile contains the following data:

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- **Machine Rate** - the rate per unit/hour to be charged for utilization of the machine
- **Comptroller Object/Agency Object** - specifying the object classification to be used for recording machine utilization charges
- **Transaction Code** - specifying the transaction code to be used for recording machine utilization charges
- **Recovery PCA/Index** - specifying the PCA and Index to be used to record the cost recovery related to the charges

The equipment cost to be charged to the classification on the time sheet line is calculated from the machine utilization (hours/units) and the machine rate for the machine class.

Transactions are also generated to record the machine utilization (units/hours) if the Agency has specified in the LC Profile record that time sheet statistics or both payroll and time sheet statistics are to be recorded.

It is frequently convenient to record the cost of materials and supplies used for a project through distribution time sheets. When formal inventory systems are not maintained and full project costing is desired, the use of materials and supplies for a project may be entered on a distribution time sheet. LDS then distributes these costs to the classification identified on the distribution time sheet. The process is an extension of the equipment costing described in the preceding paragraphs and accomplished through the same features.

<b>Labor Distribution Option</b>	<b>Applicable Distribution Method</b>
Statistics (Payroll Hours)	Actual, Standard, Payroll Interface
Statistics (Time Sheet Hours)	Actual, Standard
Payroll Hourly Rate	Actual
Overtime, Standby, and Premium Pay Coding	Actual, Standard
Compensatory Time Off Accounting	Actual, Standard
Add-Ons	Actual, Standard
Standard Benefits	Actual, Standard
Equipment Usage, Service Units, Materials and Supplies	Actual, Standard

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## **17-5 LABOR DISTRIBUTION CYCLES**

After the labor distribution method is chosen and the profiles are coded, the LDS can be run. There are three separate processes or cycles that can be run. These cycles are:

- Payroll Interface Cycle
- Regular Cycle
- Adjustment Cycle

Each cycle is described below.

### **Payroll Interface Cycle**

The labor distribution process occurs after the payroll costs are passed from the agency's payroll system to the LDS through the payroll interface. Agencies are then able to optionally distribute labor costs through LDS. The processing required is discussed below.

The payroll information is first converted to a standard format that is recognizable by R★STARS. This format is called the Payroll Extract (PX) record. The payroll interface then passes these PX records to the LDS for further processing.

The payroll interface process uses the DOE records defined in the PI Profile to perform the following steps:

- Separate distributable from supplemental earnings and benefit amounts and prorate distributable benefits based on the distributable earnings amounts and PI Profile
- Classify each amount based in the payroll system payment type.
- Prorate the fringe benefit amounts for a given employee across the appropriate gross earnings amounts.

After the Payroll Interface cycle is run, the Regular cycle must be run.

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## **Regular Cycle**

The Regular Cycle processes the converted interface from the payroll system and distributes the payroll costs according to the profile definitions.

The Regular Cycle processing steps are:

- Extract and process payroll records with Pay Period Date = System Management Labor Distribution Pay Date for agencies with Agency Control Labor Run Indicator = 'Y'.
- Generate accounting transactions for all supplemental payments and for payments for which an EM Profile is not found.
- Generate accounting transactions charging each payroll amount to the appropriate variance account.
- Process employee time sheets and generate accounting and statistical transactions for employees using the actual or standard method of labor distribution.
- Generate statistical transactions for all time sheets containing service units, machine usage, or volunteer time.
- Generate labor distribution control reports.
- Summarize transactions with the same accounting classification, transaction code, and reverse code for processing by the R ★STARS Input, Edit, Update.
- Change the Agency Control Labor Run Indicators to 'N'.

Agencies should carefully consider the use of each LDS option. The LDS is very flexible, and with this flexibility comes varying levels of complexity. A thorough understanding of all the labor distribution options is required prior to the completion of any labor related profiles.

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## **Adjustment Cycle**

The Adjustment Cycle generates corrections for erroneous labor distribution accounting and statistical transactions generated from a Regular Cycle due to coding errors on time sheets.

The Adjustment Cycle processing steps are:

- Extract and process adjustment payroll records for agencies with Agency Control Labor Run Indicator = 'A'.
- Generate reversal transactions for all accounting and statistical transactions using the adjustment payroll from the PT Profile and the original time sheet from the TS Profile for employees having adjustment payroll records.
- Generate accounting and statistical transactions for employees using the actual method of labor distribution using the PT and AT profile data.
- Generate accounting and statistical transactions for employees using the standard method of labor distribution using the PT and AT profile data.
- Generate statistical transactions for all adjusted time sheets containing service units, machine usage, or volunteer time.
- Generate labor distribution control reports.
- Summarize transactions with the same accounting classification, transaction code, and reverse code for processing by the R ★ STARS Input, Edit, Update process.
- Change the Agency Control Labor Run Indicators to 'N'.

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## **17-6 LABOR DISTRIBUTION REPORTING**

All the batch LDS programs generate reports that present the detail and summary information related to the transactions generated by labor distribution processing. These reports can be classified into the following types:

- Profile Listings
- Control Reports

Each report classification and its corresponding reports is briefly described below.

### **Profile Listings**

The labor distribution profile listings display records contained in the profiles. They display the complete contents of each record. The profile listings and their report ID's are:

- DAFQ001 - LC Profile Listing
- DAFQ004 - EM Profile Listing
- DAFQ005 - TS Profile Listing
- DAFQ006 - AT Profile Listing
- DAFQ007 - PT Profile Listing
- DAFQ008 - PI Profile Listing

These listings are requestable at any time through the Report Request and Distribution Subsystem.

### **Control Reports**

The LDS control reports constitute the largest number of reports generated by this subsystem. As labor distribution is run, reports are generated that display the status of the process and, if appropriate, the transactions generated by that process. As with all R ★STARS control reports, they are used for reconciliation and audit trail purposes and should be thoroughly reviewed immediately after the subsystem is run. These reports are available only as a result of the labor distribution process. They are not requestable reports.

Each report is briefly described below.

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### **DAFR5270 Payroll Interface - ERE Extract**

This report displays payroll amounts processed categorized as follows:

- **Agency Total** - total payroll amount processed for the agency
- **Amount Dropped** - total amount associated with DOEs that are contained in the Titles Profile (D53) with 'DROP' as the Table ID. This amount is not processed by LDS.
- **Undefined Amount** - total amount associated with DOEs that are not contained in the Payroll Interface Profile (8) or the Titles Profile (D53) with 'DROP' as the Table ID. Transactions are generated for these amounts using the appropriate LC default classification.
- **Reversal Amount** - total of gross earnings and benefit amounts that will be processed by LDS. 'Reversal' transactions were generated during processing.
- **Gross Earnings** - total gross earnings that will be processed by LDS in the next Regular Cycle.
- **Benefit Amount** - total fringe benefits that will be processed by LDS in the next Regular Cycle.

This report is produced during the payroll interface cycle as the interface file generated by the payroll system is processed.

### **DAFR5280 Payroll Interface - Benefit Proration**

This report displays all payroll amounts that will be processed by LDS grouped for processing by employee. Distributable earnings and benefits amounts have been segregated from Supplemental earnings and benefits amounts. For employees with more than one type of distributable earnings (such as 'Regular' and 'Overtime'), the distributable benefit amounts have been prorated based on the earnings amounts. The program reads the Payroll Interface Profile to determine the types of earnings to which each type of benefit is prorated.

The report should be used as the source of payroll data for the PT Profile for employees requiring labor distribution adjustments.

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The report displays the employee number, gross earnings payroll level 2/DOE, the gross earnings amount, and each benefit payroll level 2/DOE associated with the gross earnings and its associated prorated amount.

The agency total on this report should match the Reversal Amount total on DAFR527.

### **DAFR5340 Payroll Interface Extract**

This report is generated during the Regular Cycle only. It displays each agency that had payroll records in the Payroll Interface File. It displays the total number of payroll interface records in and out. If an agency's Agency Control Labor Run Indicator is set to 'N' or 'A', no records for that agency will be processed (Records Out will equal 0) during this cycle.

### **DAFR5360 Supplemental Undistributed Generator**

This report is generated during both the regular and adjustment cycles. It displays payroll interface records for which transactions are generated as well as the associated generated transactions. It also displays payroll interface records that are dropped from further processing because of certain error conditions.

Transactions are generated:

- charging the appropriate supplemental account for amounts associated with DOE's that are identified in the Payroll Interface Profile as 'Supplemental'
- charging the LC undistributed classification for amounts associated with employees that are not identified in the Employee Master Profile
- charging the LC undistributed classification for amounts identified as payroll adjustments that are associated with supplemental DOE's

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Control totals are printed for each agency processed identifying:

- the number of payroll interface (PX) records in
- the number of payroll extract (PE) records out for processing by the Actuals generator
- the number of payroll extract (PE) records out for processing by the Standards generator
- the number of payroll interface (PX) records for which transactions were generated charging the supplemental classification
- the number of payroll interface (PX) records for which transactions were generated charging the undistributed classification
- the number of payroll interface (PX) records for which transactions were generated charging the default classification
- the number of payroll interface (PX) records dropped from processing due to error conditions
- the number of financial transactions generated and the total amount
- and the number of statistical transactions generated and the total hours.

Systemwide control totals are also printed identifying the same record counts, amounts and hours identified above.

### **DAFR5380 Time Sheet Extract**

This report is generated during both the Regular and Adjustment cycles. It displays each agency that has time sheet records and has the Agency Control Labor Run Indicator set to 'Y' or 'A'. If the System Management Labor Run Indicator is set to 'Y' (Regular Run), only those time sheets with the same pay period as the System Management pay period will be processed. If the System Management Labor Run Indicator is set to 'A' (Adjustment Run), only those time sheets with corresponding Adjustment Payroll records will be processed.

The report displays the total number of time sheet pages in and total detail lines out for each agency being processed.

### **DAFR5410 L/D Actuals Generator**

This report is generated during both the Regular and Adjustment cycles. It displays the accounting and statistical transactions generated for the employees defined to use the actual method of labor distribution.

It displays each payroll extract (PE) record processed followed by the associated generated transactions. Error messages (NO TIME SHEET, HOURS VARIANCE, and NO REGULAR

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TS HOURS) are displayed in the Message column when appropriate. Informational messages are also displayed in the Message column identifying the purpose of each transaction generated.

Control totals are printed for each agency processed identifying the number of payroll extract (PE) records in, the number of financial transactions generated and the total amount by transaction code, and the number of statistical transactions generated and the total hours.

### **DAFR5420 L/D Standards Generator**

This report is generated during both the Regular and Adjustment cycles. It displays the accounting and statistical transactions generated for the employees defined to use the standard method of labor distribution.

It displays each payroll extract (PE) record processed and all transactions generated. For a given employee, the payroll extract records are first displayed followed by the transactions generated to record the payroll gross pay and benefit amounts in the appropriate variance account. Transactions generated while processing the time sheet are then shown. Error messages (NO TIME SHEET and HOURS VARIANCE) are displayed in the Message column when appropriate.

Control totals are printed for each agency processed identifying the number of payroll extract (PE) records in, the number of financial transactions generated and the total amount by transaction code, and the number of statistical transactions generated and the total hours.

### **DAFR5430 Service Unit/Machine Utilization Generator**

This report is generated during both the Regular and Adjustment cycles. During the regular cycle, it displays each time sheet line for the current pay period that contains service units, machine utilization or volunteer hours followed by the associated generated transactions. During the adjustment cycle, it displays each time sheet line from Time Sheet records that are being adjusted that contains service units, machine utilization or volunteer hours and the associated generated reversal transactions or each time sheet line from the Adjusted Time sheet records that contain service units, machine utilization or volunteer hours and the associated generated reposting transactions.

### **DAFR5440 Labor Transaction Summarization**

This report is generated during both the Regular and Adjustment cycles as well as when the payroll interface job is run. It displays groups of detail transactions with the same accounting classification, transaction code and reverse code followed by the summary transaction that will

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be passed to the R ★STARS Input, Edit Update process. Identified with each summary transaction is the assigned transaction ID. The transaction ID may be used to tie to any transaction level reports generated from the financial system.

This report is used to reconcile with transaction reports that are generated during the Input, Edit, Update process.

### **DAFR5490 Labor Distribution by PCA**

The purpose of this report is to provide program managers with a tool for monitoring the personal service charges and credits that are made to their programs. It is generated during both cycles.

### **DAFR5510 Labor Distribution by Index**

The purpose of this report is to provide managers with a tool for monitoring the personal service charges and credits that are made to their cost centers. It is generated during both cycles.

### **DAFR5520 Labor Distribution Analysis**

This is a series of reports that display the transactions that affect specific accounts. These reports are used to reconcile the postings to these accounts. The specific report ID and the account type reported is listed below.

- DAFR5521 Labor Variance
- DAFR5522 Benefits Variance
- DAFR5523 Statistics
- DAFR5525 Defaults
- DAFR5526 Supplemental
- DAFR5527 Undistributed
- DAFR5528 CTO Reserve
- DAFR5529 Add-Ons
- DAFR5520 Charges

Each report is generated during both cycles.

### **DAFR5540 Payroll Table Extract**

This report is generated during the Adjustment Cycle only. It displays each agency that had Adjustment Payroll records to be processed. If an agency's Agency Control Labor Run

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Indicator is set to 'Y' or 'N', no records for that agency will be processed (Records Out will equal 0) during this cycle.

### **DAFR5550 Labor Distribution - Supplemental**

This report displays the transactions that affect the supplemental payroll accounts and is used to identify and evaluate the postings to these accounts. It is generated during both cycles.

### **DAFR5560 Labor Distribution - Undistributed/Default**

This report displays the transactions that affect the undistributed and default payroll accounts and is used to identify and evaluate the postings to these accounts. It is generated during both cycles.

### **DAFR5570 Labor Distribution by Comptroller Object**

The purpose of this report is to provide managers with detail information supporting the personal service charges and credits by object classification. It is generated during both cycles.

### **DAFR5580 Time Sheet Replacement/PT & AT Purge**

This report is generated during the adjustment cycle only. It displays Systemwide control counts associated with the automatic database updates that occur at the conclusion of the adjustment cycle.

The number of Adjustment Payroll Profile (PT) records read, number of Adjustment Payroll Profile (PT) records deleted, number of Time Sheet Profile (TS) records deleted, number of Time Sheet Profile records added from the Adjusted Time Sheet Profile (AT) records, and the number of Adjusted Time Sheet Profile (AT) records deleted are shown.

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