

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-1 11/13

PURPOSE

This chapter presents procedures to be followed when establishing indirect cost pools, recording indirect costs and allocating costs to direct cost pools. It also includes typical examples which may be followed. It is not intended to provide users with an overview of the R★STARS Cost Allocation capabilities, nor is it intended to 'stand alone' as a guide to using the Cost Allocation Subsystem. The R★STARS Reference Manual, Chapter 14 should be reviewed prior to attempting to utilize this subsystem.

TABLE OF CONTENTS

Section	Page
PURPOSE	1
OVERVIEW	2
15-1 MAINTENANCE OF THE COST ALLOCATION PROFILES	3
15-2 MAINTENANCE OF OTHER COST ALLOCATION RELATED PROFILES	5
26 – PROGRAM COST ACCOUNT PROFILE	5
25 – AGENCY CONTROL PROFILE	6
15-3 ENTRY OF INDIRECT COSTS	7
15-4 REPORTING	8
ON-LINE INQUIRY	8
SYSTEM-GENERATED REPORTS	8
15-5 COST ALLOCATION EXAMPLES	10
EXAMPLE 1 - DISTRIBUTION TYPE = 1 (STANDARD RATE).....	10
EXAMPLE 2 - DISTRIBUTION TYPE = 2 (STANDARD COST PER UNIT).....	11
EXAMPLE 3 - DISTRIBUTION TYPE = 3 (STANDARD AMOUNT)	12
EXAMPLE 4 - DISTRIBUTION TYPE = 4 (FIXED PERCENTAGE)	13
EXAMPLE 5 - DISTRIBUTION TYPE = 5 (CALCULATED PERCENTAGE)	14

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-2 11/13

OVERVIEW

The Cost Allocation capabilities are provided through the use of the R★STARS Cost Allocation Subsystem (CAS). This subsystem may be utilized to allocate program costs (PCA) only, or may be utilized for more complex allocations including Index, Projects, and/or Grants. The flexibility of this subsystem enables each agency to choose the level of complexity required.

The system capabilities associated with the Cost Allocation Subsystem include:

- Capturing and allocating indirect or overhead costs
- Calculating and reporting allocation transactions
- Calculating allocations using a variety of methods, including actual costs or standard cost methods
- Allocating costs across various data elements including Grants or Projects
- Allocating charges to unique expenditure objects or maintaining the original expenditure coding
- Calculating and allocating any variance amounts
- Calculating the allocation charges based on various periods of time

This chapter provides the procedures to be followed to define the cost allocation methodologies. Prior to attempting to enter any of the cost allocation related profiles, users must first determine which CAS capabilities are required. A thorough review of the R★STARS Reference Manual, Chapter 14, is a prerequisite to this step.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-3 11/13

15-1 MAINTENANCE OF THE COST ALLOCATION PROFILES

The Cost Allocation process is defined by groups of data elements and several indicators stored in the **22 – Cost Allocation Profile** and **23 – Cost Allocation Type Profile**. The **22** Profile includes:

Indirect Cost Pools:

- Agency
- Cost Allocation (CA) Type
- PCA
- Fiscal Year
- Index

These elements, combined, make up the *control key* to the **22** Profile. Therefore, each Indirect Cost Pool is established as a unique record in the **22** Profile. The remainder of the elements and indicators in the **22** Profile (discussed below) determine how the Indirect Cost Pools are allocated.

Indirect Cost Pools, at a minimum, must be identified by the Agency, CA Type, PCA, and Fiscal Year. Index may, optionally, be included in the Indirect Cost Pool definition.

Various indicators in the **22** Profile determine the following:

- Which of the five cost allocation methods will be exercised
- The allocation rate to be applied
- When the indirect cost pool may be allocated
- Which step (out of a possible 9-step cycle) will be allocated
- When variance amounts may be allocated

Allocation information data elements include the T-Code and classification elements used when recording the allocation charge and recovery transactions.

Distribution base information data elements further define the indirect costs eligible for allocation as well as the direct cost pools eligible to receive the allocations.

The **23** Profile identifies each Cost Allocation (CA) Type, the base and allocation general ledger accounts and whether the posting is cumulative.

The following are examples of the **22** and **23** Profile screens which are used for online profile maintenance.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-4 11/13

Note that the Cost Allocation Profile does not require maintenance on a regular basis. Once added to R★STARS, this profile should only be recalled to change the cost allocation methodology.

Examples:

```

S022 UC: 10 STATE OF OREGON 06/16/08 01:15 PM
LINK TO: COST ALLOCATION PROFILE PROD
AGENCY: 001 CA TYPE: C INDEX CODE: 13001 PCA: 10000 APPN YEAR: 09
TITLE: AIRPORT SPLIT CAT 2 & 4 SS COST ALLOC PCA TYPE: 2 SEQ: 2 VAR: 3
DIST- TYPE: 4 RATE: DESC:
CHARGE- TC: 301 ALLOC BY OBJ: Y COMP/AGY OBJ:
CREDIT- TC: 302 INDEX CODE: 13001 PCA: 10000 COMP/AGY OBJ:
DIST BASE OBJ LOW 1: HIGH 1: LOW 2: HIGH 2:
RANGE- TYPE: LOW 3: HIGH 3: LOW 4: HIGH 4:
AND 1: 1: 1: 1:
ALLOC INDEX 2: INDEX 2: PCA 2: PCA 2:
RANGE- LOW: 3: HIGH: 3: LOW: 3: HIGH: 3:
4: 4: 4: 4:
5: 5: 5: 5:
INDEX PCA % INDEX PCA % INDEX PCA %
1: 30020 41100 .33400 2: 30030 41100 .07400 3: 30080 41100 .07400
FIXED 4: 30090 41100 .07400 5: 30100 41100 .07400 6: 30160 41100 .07400
PCNT 7: 30210 41100 .07400 8: 30140 41100 .07400 9: 30370 41100 .07400
ALLOC 10: 30440 41100 .07400 11: 12:
13: 14: 15:
EFF ST DT: 07012007 EFF END DT: LAST PRC DT: 02132007 STAT CODE: A
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

```

```

S023 UC: 10 STATE OF OREGON 06/16/08 01:11 PM
LINK TO: COST ALLOCATION TYPE PROFILE PROD

CA TYPE: C
TITLE: CASH EXPENDITURES BASED ON CASH & ACCR
CUM BAL IND: Y
ALLOCATE G/LS: 3500 BASE G/LS: 3500
3501

STATUS CODE: A
EFF START DATE: 07011993 EFF END DATE: LAST PROC DATE: 08241994
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

```

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-5 11/13

15-2 MAINTENANCE OF OTHER COST ALLOCATION RELATED PROFILES

The Cost Allocation Subsystem utilizes two other profiles in R★STARS: the **26 – Program Cost Account Profile** and the **25 – Agency Control Profile**. The function of each profile is described below.

26 – PROGRAM COST ACCOUNT PROFILE

The PCA or Program Cost Account is the data element used to identify and capture indirect charges as well as direct charges. The PCA is designated as either an indirect cost pool or a direct cost pool by the PCA Type field. The PCA is required in order to allocate indirect charges.

Example:

S026 UC: 10	STATE OF OREGON	06/16/08 01:25 PM
LINK TO:	PROGRAM COST ACCOUNT PROFILE	PROD
AGENCY: 001	APPN YEAR: 09	PCA: 41100
PCA TYPE: D	TITLE: ADMIN - STATEWIDE SERVICES	
PROGRAM CODE: 4110	PCA GROUP:	AGY BUD PRG LEVEL IND: 4
FUNCTION CODE:		AGY BUD FUNC LEVEL IND:
NACUBO FUND:	NACUBO SUBFUND:	
APPN NUMB: 30000	FUND: 4010	INDEX:
GRANT NO/PH:	PROJECT NO/PH:	RTI:
MPCODE:	AGENCY CODE - 1:	2: 3: 00401
GRANT REQ IND: N	PROJECT REQ IND: N	
EFF START DATE: 07012007	EFF END DATE:	STATUS CODE: A
Z06 RECORD SUCCESSFULLY RECALLED		LAST PROC DATE: 02132007
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT		

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-6 11/13

25 – AGENCY CONTROL PROFILE

The **25** Profile controls the execution of cost allocation at the agency level. It includes indicators that identify when an agency is ready to run cost allocation, the type of cost allocation (normal or variance), whether optional classification elements (Projects or Grants) will be included in the allocation, and the range of time included in the distribution base and indirect cost pools.

Note that the **25** Profile requires maintenance on a regular basis. Agencies must review the Cost Allocation Indicators as a part of each period closing process.

Example:

```

S025 UC: 10 STATE OF OREGON 06/16/08 01:28 PM
LINK TO: AGENCY CONTROL PROFILE PROD

AGENCY: 001 FISCAL YEAR: 08
COST RUN IND: RUN TYPE: NO STEPS: LAST STEP:
ALLOCATION- CA BY IDX: CA BY PROJ: CA BY GRANT: CA POST:
CA RANGE FROM: TO: CA TYPES:
BILLING DEF- IDX: PCA: EXP COMP/AGY OBJ:
DEFAULT- IDX: PCA: REV COMP/AGY OBJ:
REPORTING INDS- WEEK: N MONTH: N QUARTER: N YEAR: N
DOCUMENT MATCH LEVEL INDICATORS - PRE ENC: 1 ENC: 1 NON-ENC: 1
REDUCE AGENCY BUDGET INDICATORS - PRE-ENC: N ENC: Y (Y OR N)
COMP OBJ REQD ON D11: Y
FIXED ASSET - IND: N THRESHOLDS - CAP: INV: CAPTURE:
AGENCY OBJECT IND: B (R=REV, E=EXP, B=BOTH, N=NONE)
LAST MONTH CLOSED: 11 AGY BUD BY ORG IND: Y (Y OR N)
AE LAST MONTH/YEAR PURGED: AGY BUD BY PGM IND: Y (Y OR N)
REPORTING MONTH/YR: 01 07 LABOR RUN IND: N (Y,N OR A)
INTEREST CALC RUN/MONTH: N COLLECTION TRANSFER RUN: N (Y OR N)
GRANT/PROJ BILLING RUN: N SGL ORG LVL IND: 2 STATUS CODE: A
EFF START DATE: 07012007 EFF END DATE: LAST PROC DATE: 06132008
Z06 RECORD SUCCESSFULLY RECALLED

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

```

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-7 11/13

15-3 ENTRY OF INDIRECT COSTS

Indirect or overhead charges are recorded in R★STARS in the same manner as any other expenditure transaction. The only requirement is that the PCA, which identifies the indirect cost pool, must be recorded on the transaction. The indirect PCA is either manually coded or may optionally be looked up by the Index Code. Generally, agencies will set up specific indices and PCA's identifying indirect costs. Allocation to these unique codes is controlled by the **22** profile.

All types of expenditure transactions may be charged to an indirect cost pool, such as payment vouchers or labor distribution charges. Additionally, statistical hours and units may be recorded against the indirect cost pool.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-8 11/13

15-4 REPORTING

The Cost Allocation reporting capabilities include online inquiry, system-generated reports and user-requestable reports. These capabilities provide a full range of cost allocation information at both detail and summary levels. The following paragraphs describe the online inquiries and the hard copy reports available.

ON-LINE INQUIRY

All cost allocation transactions are calculated based on the transactions recorded in the General Ledger Financial Table, and all transactions, whether allocated or directly charged, are recorded in both the General Ledger and Accounting Event Tables. These transactions are summarized to the lowest levels in the classification structure.

Detail procedures for using the on-line inquiry features are provided in Chapter 3.

SYSTEM-GENERATED REPORTS

The Cost Allocation Subsystem automatically generates nine control reports during the cost allocation process. Two reports detail the accounting transactions generated during the cost allocation process. The remaining four reports are processing control reports which detail the number of records input and the number of transactions generated by each program in the cycle. Each of the cost allocation reports is described below.

The cost allocation transaction reports include:

- **Cost Allocation Extract - DAFR5651** - displays a picture of the Agency Control (AC) Profile Indicators at the time of the cost allocation run. This is an Agency report.
- **Indirect PCA Summarizations - DAFR5711** - displays the number of General Ledger Table records read and the number of indirect records written. This is an Agency report.
- **Indirect PCA Summarization - DAFR5712** - displays the number of indirect general ledger records read and written system-wide. This is a Central report.
- **Direct PCA Summarizations - DAFR5721** - displays the number of General Ledger Table records read and the number of direct records written. This is an Agency report.
- **Cost Allocation Transaction Generation - DAFR5801** - displays a summary of the transactions generated during the cost allocation process. This report identifies both the indirect costs to be allocated and the account classifications that were charged/credited during cost allocation. Cost accounting managers will find this report the most meaningful, as it provides a complete picture of the allocation that occurred for each indirect cost pool. This is an Agency report.
- **Cost Allocation Transaction Control - DAFR5802** - displays summary totals identifying the number of indirect transactions read and the number and total amount charged and credited during the cost allocation run. This is a Central report.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-9 11/13

- **Cost Allocation Transaction Summarization Detail - DAFR5851** - displays a detail list of all cost allocation transactions generated during each allocation process. Summary control totals by agency are included. This is an Agency report.
- **Cost Allocation Transaction Summarization Detail - DAFR5852** – displays the summary statistics information for the cost allocation transactions created, for example, total count and amount. This is a Central report.
- **Cost Allocation OC Update - DAFR5881** - displays the number of agency control records updated. This is a Central report.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-10 11/13

15-5 COST ALLOCATION EXAMPLES

This section includes examples which represent typical cost allocation scenarios. A flow diagram for each example is presented in Chapter 14 of the Reference Manual. The examples presented here go one step further and present completed Cost Allocation Profiles. A separate example is presented for each Distribution Type.

EXAMPLE 1 - DISTRIBUTION TYPE = 1 (STANDARD RATE)

An agency accumulates all utility costs in one indirect cost pool (PCA Type = I). The utility costs (Comptroller Object 4825) are to be allocated to direct cost pools (PCA Type = D) based on direct labor charges (Comptroller Objects 3111 through 3198). Using prior information, the agency estimates that utilities generally amount to 5% of total labor costs. The completed **22** Cost Allocation Profile is present below.

Example:

S022 UC: 02	STATE OF OREGON		06/18/08 01:58 PM	
LINK TO:	COST ALLOCATION PROFILE		PROD	
AGENCY: 001	CA TYPE: E	INDEX CODE: 00000	PCA: 00007	APPN YEAR: 09
TITLE: UTILITY ALLOCATION		PCA TYPE: 2		SEQ: 1 VAR: 3
DIST-	TYPE: 1	RATE: 00000.05000	DESC: STANDARD RATE	
CHARGE- TC: 301	ALLOC BY OBJ: N	COMP/AGY OBJ: 4825		
CREDIT- TC: 302	INDEX CODE: 00000	PCA: 00007	COMP/AGY OBJ: 4825	
DIST BASE OBJ	LOW 1: 3111	HIGH 1: 3198	LOW 2:	HIGH 2:
RANGE- TYPE: C	LOW 3:	HIGH 3:	LOW 4:	HIGH 4:
AND	1: 00000	1: 00000	1: 10000	1: 10003
ALLOC INDEX 2:	INDEX 2:	PCA 2:	PCA 2:	
RANGE- LOW: 3:	HIGH: 3:	LOW: 3:	HIGH: 3:	
	4:	4:	4:	4:
	5:	5:	5:	5:
	INDEX PCA %	INDEX PCA %	INDEX PCA %	
1:		2:	3:	
FIXED 4:		5:	6:	
PCNT 7:		8:	9:	
ALLOC 10:		11:	12:	
13:		14:	15:	
EFF ST DT: 06182008	EFF END DT:	LAST PRC DT:	STAT CODE: A	
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT				

The general ledger accounts that contain the transactions eligible for the distribution base on this profile are found on the **23** Profile for the CA TYPE under BASE G/LS.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-11 11/13

EXAMPLE 2 - DISTRIBUTION TYPE = 2 (STANDARD COST PER UNIT)

An agency wants to charge an overhead cost to all GSA cost pools that utilize government vehicles. The overhead rate is estimated at 20 cents per mile. Whenever a government vehicle is utilized, the miles are recorded to a statistical expenditure Comptroller Object account, 9901. Allocations are then calculated based on the standard cost (\$.20) multiplied by the actual number of miles driven. All actual overhead vehicle costs, such as insurance or repairs, are charged to an indirect cost pool (PCA Type = I). The unallocated variance amount is monitored by also recording the recovery (credit) amount to the same PCA.

The completed **22** Cost Allocation Profile is presented below.

Example:

```

S022 UC: 02 STATE OF OREGON 06/18/08 01:58 PM
LINK TO: COST ALLOCATION PROFILE PROD
AGENCY: 001 CA TYPE: E INDEX CODE: 00000 PCA: 00005 APPN YEAR: 09
TITLE: VEHICLE OVERHEAD ALLOCATION PCA TYPE: 2 SEQ: 1 VAR: 3
DIST- TYPE: 2 RATE: 00000.20000 DESC: STANDARD COST PER MILE
CHARGE- TC: 301 ALLOC BY OBJ: N COMP/AGY OBJ: 4108
CREDIT- TC: 302 INDEX CODE: 00000 PCA: 00005 COMP/AGY OBJ: 4108
DIST BASE OBJ LOW 1: 9901 HIGH 1: 9901 LOW 2: HIGH 2:
RANGE- TYPE: A LOW 3: HIGH 3: LOW 4: HIGH 4:
AND 1: 00000 1: 00000 1: 10000 1: 10003
ALLOC INDEX 2: INDEX 2: PCA 2: PCA 2:
RANGE- LOW: 3: HIGH: 3: LOW: 3: HIGH: 3:
4: 4: 4: 4:
5: 5: 5: 5:
INDEX PCA % INDEX PCA % INDEX PCA %
1: 2: 3:
FIXED 4: 5: 6:
PCNT 7: 8: 9:
ALLOC 10: 11: 12:
13: 14: 15:
EFF ST DT: 06182008 EFF END DT: LAST PRC DT: STAT CODE: A

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

```

The general ledger accounts that contain the transactions eligible for the distribution base on this profile are found on the **23** Profile for the CA TYPE under BASE G/LS.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-12 11/13

EXAMPLE 3 - DISTRIBUTION TYPE = 3 (STANDARD AMOUNT)

An agency is planning to allocate the cost of a long distance (in-state) line, Comptroller Object 4301, to four direct cost pools that utilize the service. Based on prior year charges, the agency has estimated an average cost of \$500 per period for each direct cost pool. The standard amount is allocated to each direct cost pool which incurred 'other' phone charges during the period.

The completed **22** Cost Allocation Profile for Distribution Type 3, Standard Amount is presented below.

Example:

S022 UC: 02	STATE OF OREGON	06/18/08 01:58 PM
LINK TO:	COST ALLOCATION PROFILE	PROD
AGENCY: 001 CA TYPE: E INDEX CODE: 00000 PCA: 99978 APPN YEAR: 09		
TITLE: LONG DISTANCE ALLOCATION	PCA TYPE: 2 SEQ: 1 VAR: 3	
DIST- TYPE: 3 RATE: 00500.00000 DESC: STANDARD AMOUNT		
CHARGE- TC: 301 ALLOC BY OBJ: N	COMP/AGY OBJ: 4301	
CREDIT- TC: 302 INDEX CODE: 00000 PCA: 99978	COMP/AGY OBJ: 4301	
DIST BASE OBJ	LOW 1: 0407 HIGH 1: 0407	LOW 2: HIGH 2:
RANGE- TYPE: A LOW 3:	HIGH 3:	LOW 4: HIGH 4:
AND 1: 00000	1: 00000	1: 50000 1: 50003
ALLOC INDEX 2:	INDEX 2:	PCA 2: PCA 2:
RANGE- LOW: 3:	HIGH: 3:	LOW: 3: HIGH: 3:
4:	4:	4: 4:
5:	5:	5: 5:
INDEX PCA %	INDEX PCA %	INDEX PCA %
1: 2: 3:		
FIXED 4: 5: 6:		
PCNT 7: 8: 9:		
ALLOC 10: 11: 12:		
13: 14: 15:		
EFF ST DT: 06182008 EFF END DT:	LAST PRC DT:	STAT CODE: A
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT		

The general ledger accounts that contain the transactions eligible for the distribution base on this profile are found on the **23** Profile for the CA TYPE under BASE G/LS.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-13 11/13

EXAMPLE 4 - DISTRIBUTION TYPE = 4 (FIXED PERCENTAGE)

An agency is planning to allocate the total rent for a building which is shared by four direct cost pools. The rent is to be shared equally by each direct cost pool. The actual rent is recorded in the indirect cost pool (PCA Type = I). Note, that for the Charge and Credit TC the object is blank. This is because the Allocation By Object Ind = Y.

The completed **22** Cost Allocation Profile is presented below.

Example:

S022 UC: 02	STATE OF OREGON	06/18/08 01:58 PM
LINK TO:	COST ALLOCATION PROFILE	PROD
AGENCY: 001 CA TYPE: E INDEX CODE: 00000 PCA: 55555 APPN YEAR: 09		
TITLE: BUILDING RENT ALLOCATION	PCA TYPE: 2 SEQ: 1 VAR: 3	
DIST- TYPE: 4 RATE:	DESC:	
CHARGE- TC: 301 ALLOC BY OBJ: Y COMP/AGY OBJ:		
CREDIT- TC: 302 INDEX CODE: 00000 PCA: 55555 COMP/AGY OBJ:		
DIST BASE OBJ LOW 1: HIGH 1: LOW 2: HIGH 2:		
RANGE- TYPE: LOW 3: HIGH 3: LOW 4: HIGH 4:		
AND 1: 1: 1: 1:		
ALLOC INDEX 2: INDEX 2: PCA 2: PCA 2:		
RANGE- LOW: 3: HIGH: 3: LOW: 3: HIGH: 3:		
4: 4: 4: 4:		
5: 5: 5: 5:		
	INDEX PCA % INDEX PCA % INDEX PCA %	
1: 00000 20000 .25000 2: 00000 20001 .25000 3: 00000 20002 .25000		
FIXED 4: 00000 20003 .25000 5: 6:		
PCNT 7: 8: 9:		
ALLOC 10: 11: 12:		
13: 14: 15:		
EFF ST DT: 06182008 EFF END DT:	LAST PRC DT:	STAT CODE: A
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT		

Note that the DIST-TYPE 4 profile does not include any distribution base indicators. Distribution Type 4 does not use the BASE G/LS from the **23** profile.

R★STARS	Version 2.0
DATA ENTRY GUIDE COST ALLOCATION	15-14 11/13

EXAMPLE 5 - DISTRIBUTION TYPE = 5 (CALCULATED PERCENTAGE)

An agency considers all clerical costs (Comptroller Object 4500) to be overhead. They want to allocate all clerical costs to all direct cost pools that accumulate Elected and Appointed Officials Salaries. The clerical costs will be allocated in proportion to the actual labor costs recorded.

The completed **22** Cost Allocation Profile is presented below.

Example:

S022 UC: 02	STATE OF OREGON	06/18/08 01:58 PM
LINK TO:	COST ALLOCATION PROFILE	PROD
AGENCY: 001 CA TYPE: E INDEX CODE: 00000 PCA: 55555 APPN YEAR: 09		
TITLE: CLERICAL COST ALLOCATION	PCA TYPE: 2 SEQ: 1 VAR: 3	
DIST- TYPE: 5 RATE:	DESC: CALCULATED PERCENTAGE	
CHARGE- TC: 301 ALLOC BY OBJ: N	COMP/AGY OBJ: 4500	
CREDIT- TC: 302 INDEX CODE: 00000 PCA: 55555 COMP/AGY OBJ: 4500		
DIST BASE OBJ	LOW 1: 3121 HIGH 1: 3121 LOW 2: 3835 HIGH 2: 3835	
RANGE- TYPE: LOW 3: HIGH 3: LOW 4: HIGH 4:		
AND 1: 00000 1: 00000 1: 20000 1: 20003		
ALLOC INDEX 2: INDEX 2: PCA 2: PCA 2:		
RANGE- LOW: 3: HIGH: 3: LOW: 3: HIGH: 3:		
4: 4: 4: 4:		
5: 5: 5: 5:		
INDEX PCA % INDEX PCA % INDEX PCA %		
1: 2: 3:		
FIXED 4: 5: 6:		
PCNT 7: 8: 9:		
ALLOC 10: 11: 12:		
13: 14: 15:		
EFF ST DT: 06282008 EFF END DT:	LAST PRC DT:	STAT CODE: A
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT		

The general ledger accounts that contain the transactions eligible for the distribution base on this profile are found on the **23** Profile for the CA TYPE under BASE G/LS.