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VACATION ACCRUAL AND USAGE ACCOUNTING

I.   REFERENCES AND RELATED POLICIES

A.   University of California Accounting Manual

193-13   Payroll: Attendance, Time Reporting, and Leave Accrual Records

196-41   Employee Leave Records

B.   Academic Personnel Manual (APM)

730   Vacation

C.   Staff Personnel Manual (SPM)

250-405   Vacation

D.   UCSD Policy and Procedure Manual (PPM)

395-4.1   Timekeeping: Attendance Records

395-4.2   Timekeeping: Time Reporting to Payroll

E.   Vacation and Sick Leave Accounting System, Notice, March 6, 1980

F.   Vacation and Sick Leave Accounting System, Notice, September 10, 1980

G.   Leave Activity Summary Report, Notice, April 17, 1980

II.   BACKGROUND

In July, 1979, the Payroll Division first began maintaining employee hours for vacation accrual and usage within the Payroll/Personnel Information System (PINS). Hours reported on the *Payroll Time Record* (PTR) were summarized on the following month's PTR and new leave balances were indicated. Effective May 1, 1980, prior month summarization of leave accrual balances and usage were removed from the PTR and provided to the employee on a separate *Leave Activity Summary* Report (LASR). The new report detailed the accrual, usage, and balances for the prior twelve months. For a detailed explanation of the LASR, please refer to PPM 395-4.1.

On October 1, 1980, the San Diego campus implemented a vacation accounting system to record vacation accruals and usage within departmental expenditure accounts. The procedure provided a systematic method to record the cost of all employees eligible to accrue vacation. The system relieved

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departments from having to monitor vacation reserves within various funding sources and having to submit cumbersome financial transfers when an individual is transferred to, from, or between Federal funds. In addition, departments do not suffer a severe financial hardship when employees terminate with large vacation balances.

III.   POLICY

Within the General Ledger System a vacation liability account has been established to record accruals for vacation earned and reimbursement for vacation used by each eligible employee. The liability account is maintained at an annualized near-zero balance through the use of an assessment factor which is reviewed periodically to ensure an appropriate balance. The accruals into the liability account are based upon information provided to the payroll system when departments submit *Employment Certification* forms. Reimbursement from the reserve for vacation usage occurs when vacation hours are included on the PTR, or, in the case of terminal vacation payoff, on the Separation Certification.

Departments are responsible for reporting leave usage and reviewing the various documents produced by the Payroll/Personnel Information System to insure that accruals and employee balances are accurate. On a monthly basis, the departments provide each employee eligible for leave usage a copy of their *Leave Activity Summary Report.*

IV.   PROCEDURE

A.   Employment

Initial employment forms must include a *Timekeeper Data Form* (TDF) indicating the appropriate full-time accrual rate (10, 12, 13.33, 14, or 16 hours as appropriate) based on the employee's tenure and classification. Every month the system reviews the percent of time each employee has worked and calculates a prorated share of the full-time rate to arrive at the current month's accrual. These hours are then credited to the employee for usage and are used to calculate the amount of the assessment and related benefits against the funding source of the salary payment.

B.   Accrual Rates

1.   Staff employees with an anticipated appointment of six months or more of consecutive service will accrue vacation at the rate of 10 hours per month for full-time service. For part-time appointees working more than 50% time, vacation accrues at the proportionate rate of the full-time credit. After ten years of service, the rate is increased to 12 hours per month; after fifteen years, to 14 hours per month; and after twenty years, to the maximum rate of 16 hours per month. It is the responsibility of the departmental timekeeper to notify the Payroll Division (via TDF) when an employee reaches an anniversary that results in a change in the accrual rate.

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2.   Academic employees with eleven month appointments accrue vacation at the rate of 16 hours per month for full-time service. For part-time appointees working more than 50% time, vacation accrues at the proportionate rate of the full-time credit. (Periods of academic recess are not regarded as vacation.)

3.   Nine month academic appointments accrue NO vacation.

4.   Management employees accrue vacation at the rate of 16 hours per month for full-time service.

5.   Any employee who works less than 50% time shall not accrue vacation hours.

6.   An employee can accumulate vacation hours up to a maximum of 24 times the accrual rate.

    a.   Any hours accrued after an employee has reached maximum will appear on the LASR in both the ``earned'' column and the ``lost'' column, but will not be charged against the funding source on the Vacation Leave *Liability Account Activity* report.

    b.   When hours are reported retroactively for a month in which an employee lost hours due to being over the maximum accrual, the hours will be returned, but never to more than the maximum accrual balance.

C.   Vacation Usage

Vacation usage is reported on the PTR for the appropriate time off. This creates a reimbursement to the fund source from the Vacation Reserve for salary and corresponding benefits. The reimbursement will offset the current payment for vacation in the *Distribution of Payroll Expense* (DOPE).

D.   Terminal Vacation Pay

1.   An employee who separates from University employment or who is granted extended military leave shall be paid for vacation credit accrued through the employee's last day of work. (An employee must work at least 50% of the month in order to receive any accruals for that month.) The effective date of separation shall be the last day of work, except that an employee who is retiring may use vacation up to the effective date of retirement.

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2.   An employee who is transferred, promoted, or demoted to another University position in which the employee will not be eligible to accrue vacation credit shall be paid for accrued vacation.

3.   An employee who transfers from one accruing position with a higher accrual rate to a different accruing position with a lower accrual rate shall be paid for any hours previously accrued in excess of the maximum for the new accrual rate.

4.   Post M.D. appointments (title codes 2708 and 2724) must take vacation during the period of residency training, and are allowed to use vacation hours before the hours are accrued. There can be no terminal vacation pay for these title codes.

V.   VACATION LEAVE LIABILITY ACCOUNT ACTIVITY

A.   On a monthly basis the Accounting Office/Payroll Division distributes to departments a *Vacation Leave Liability Account Activity* report indicating vacation accrual charges and usage reimbursements by individual account/fund/subaccount. It is the responsibility of the department to review the items contained in this report to ensure the accuracy of the dollar amounts being assessed (and/or reimbursed) to the particular fund sources. The totals summarized on the vacation accounting report are the ``one-line entries'' in the departmental general ledger (with an S-90 voucher number) for both salary and staff benefit amounts.

B.   When there is more than one timekeeper in a department, Vacation Leave Liability Account Activity reports are distributed to the timekeeper that has the most employees associated with the timekeeper code for the employees on the particular account/fund/subaccount. This can sometimes cause the report to go to a timekeeper who is not responsible for that funding. As this report is a part of the department's permanent records, the report must be located and verified for accuracy. If departments are unable to locate a report, contact the Payroll Division for a copy.

C.   The report must be given to the person responsible for verifying the General Ledger as back-up for the one-line S-90 voucher entry.

D.   The following is a description of the elements contained on the *Vacation Leave Liability Account Activity* report, *Exhibit A*:

1.   Date

Indicate the month-end date for which the report was produced.

2.   Expenditure Account

A listing of the departmental account, funding source, and appropriate salary subaccount.

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3.   Name

All employees who accrued or used vacation against the funding source are listed in employee number order.

4.   Employee Number

The University's six-digit identifier of the employees listed in Item 3.

5.   Timekeeper Code

The individual timekeeper code associated with the employee paid from the funding source. The codes are assigned in the Time Data Recording and Leave Accounting System (PINS II).

6.   Period

The date associated with the accrual and/or the usage of vacation. The date can be either the current or a prior month if an adjustment has been submitted.

7.   Rate MO/HR

The salary rate (either hourly or monthly) of the employee as it is currently established in the Payroll/Personnel System (PINS).

8.   Accrual Hours

The number of accrued hours of vacation being charged to the funding source for an employee during a calendar month, as well as any prior pay period adjustment affecting vacation accrual. If an employee is split-funded between various funding sources, the total number of hours accrued or adjusted will be prorated to the various funding sources.

9.   Pay

The dollar value of the accrued vacation hours. The amount is derived by multiplying hours (Item 8) by the hourly salary rate. (If the salary rate is expressed as a monthly rate, the system will divide the monthly rate by 174 to arrive at an hourly rate.)

10.   Benefit

The value of employee benefits associated with the accrual pay in pay (Item 9). (See Item 14 for the percent factors used in the benefit charge calculation.)

11.   Usage Hours

The number of hours reported by departmental timekeepers of vacation hours used by an employee. Also includes any adjustments to vacation usage reported on the PTR and any terminal vacation pay-off indicated on the Separation Certification. For those employees who are monthly rated, the system will equate the hours to a

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percent factor for that particular month which will be indicated in parenthesis under the hours reported.

12.   Pay

The dollar value of the vacation used, determined by multiplying either the hours reported (for hourly rated employees) or the percent factor calculated in usage hours (Item 11) (for monthly rated employees) times the employee's rate of pay (Item 7). Although this figure is part of Net Sub 6 (Item 17), there is a budgetary reallocation from the appropriate salary subaccount (0, 1, or 2) into subaccount 6 in the General Ledger labeled "leave accrual".

13.   Benefit

The dollar value of employee benefits associated with vacation pay in Item 12. (See Item 14 for percent factors used in the benefit reimbursement calculation.)

14.   BC

The vacation accounting benefit code assigned to the individual employee. The codes represent the various combinations of employee benefits that would be applicable to either an academic, management, or staff employee (see Supplement I).

15.   Subtotals

The total number of hours, pay, and benefits for both vacation accrual and usage.

16.   Net Sub ___ (Subaccount 0, 1, or 2)

Represents the number of dollars associated with usage pay reimbursement (Item 12) and will be the General Ledger entry into the appropriate salary subaccount with an object code of 1850 and labeled "leave usage".

17.   Net Sub 6

The net dollar amount of the items above that affect subaccount 6. This amount is comprised of the accrual for pay and benefits which are assessed against subaccount 6 (Items 9 and 10) and the benefits associated with usage (Item 13). This amount will be entered in the General Ledger in subaccount 6 with an object code of 8930 and labeled "leave activity".

18.   Timekeeper Address

The name and mail code of the departmental timekeeper with the preponderance of employees listed on the account/fund/subaccount.

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VI.   LEAVE ACTIVITY SUMMARY REPORT (LASR)

A.   Vacation, sick leave, and compensatory time accrual balances and usage are shown on the *Leave Activity Summary Report* (LASR). The LASR provides a concise, single page format detailing leave information and allows the timekeeper to review employees' past leave usage. The LASR contains a maximum of twelve months of balances. On the thirteenth

month, the oldest month's balances will be dropped and the latest month's balance is added. Since the LASR contains twelve months of activity, it is necessary only to retain as the permanent department record either the June LASR for each fiscal year or the final LASR produced for a terminated employee. The following is a description of the LASR elements, *Exhibit B*:

1.   The employee's name and University identification number will be preprinted on the LASR.

2.   The month ending date associated with the individual LASR produced.

3.   Timekeeper assigned to employee and campus mail code.

4.   Timekeeper code number.

5.   Month in which accruals were earned. (Maximum of twelve months of activity to be listed.)

6.   Base percentage of employment to be used in calculating accruals.

7.   Full-time rate of accrual to be used with Item 6 to calculate hours accrued.

8.   Actual hours accrued. (Item 6 X Item 7 = Item 8.)

9.   The hours of vacation, sick leave, or compensatory time used during the current month of the LASR as reported on the PTR(s) submitted to the Payroll Division.

10.   The hours of vacation lost as a result of accruing more hours than the allowable maximum. (240 hrs., 288 hrs., 320 hrs., 336 hrs., or 384 hrs. as appropriate.)

11.   The hours submitted during the current pay period affecting a prior month's balance.

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12.   The balance (in hours) of vacation, sick leave, and compensatory time for each applicable month.

B.   **Departmental Procedures for Verification & Distribution of LASR's**

1.   The Payroll Division produces and distributes three copies of the LASR to departments after the Payroll/Personnel Information System (PINS) data base has been updated for the monthly payroll period.

2.   Departmental timekeepers review the LASR for accuracy against the PTR that was submitted to Payroll. The balances indicated are only as accurate as the last PTR submitted to Payroll. Adjustments to projected time can be made on next month's PTR.

3.   Departmental timekeepers should retain the top copy of the LASR for departmental records, which are subject to audit by University and/or agency auditors.

4.   Departmental timekeepers should distribute the second copy to the employee.

5.   The third copy is for departmental use as needed.

VII.   **REPORT INTERACTION BETWEEN VACATION ACCOUNTING AND GENERAL LEDGER**

This section emphasizes the effect of actions performed by the department upon the financial vacation system and the resulting entries which appear in the General Ledger (see Exhibit C).

A.   **Payroll Time Record**

This is an example of a *Payroll Time Record* (PTR) with both current vacation usage and a prior pay period vacation adjustment. The hours are recorded into the system from the PTR and affect the employee's pay, leave balances on the LASR, and the financial vacation system.

B.   **Timekeeper Data Form**

The Timekeeper Data Form (TDF) generates the timekeeper code which is the basis for distribution of the *Vacation Leave Liability Account Activity* report. In addition, the TDF is the source of the accrual rate for vacation hours used in the calculation. It is important that the TDF be attached to all employment forms to ensure the proper accrual of vacation liability. (Employees may have prior employment with the University and their records may still contain an accrual rate that is now invalid.) This form should also be processed when the vacation accrual rate changes because of seniority within the University system, or due to a change in appointment.

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C.   **Recording in the General Ledger**

1.   Item 3 on *Exhibit C* indicates where the summary totals from the *Vacation Leave Liability Account Activity* report appear in the General Ledger. In addition to a line item appearing in the subaccount portion of the General Ledger, the amounts will also be included in the object summary using object code 1850 for salaries and object code 8930 for employee benefits.

2.   Item 4 on *Exhibit C* indicates the budgetary reallocation of salaries to offset cost (or refund due to an adjustment) of the value of the vacation hours accrued.

VIII.   **VACATION ACCOUNTING ENTRIES IN DEPARTMENTAL GENERAL LEDGERS**

This section describes the detailed financial and budgetary entries that appear in the General Ledger as a result of the Vacation Accounting System. It should be noted that two different recording systems will be described, one for General/Quasi-General Funds, and one for all other funds.

A.   **General/Quasi-General Funds (07427, 19900, 20000, 20095, 69750)**

1.   Vacation Accrual

When vacation is accrued, the subaccount 6 of the departmental expenditure account is assessed for the value of the vacation hours and the benefits associated with these hours.

2.   Budgetary Offset Resulting from the Financial Accrual

Since the vacation accrual and associated benefits were assessed against subaccount 6, an automatic budgetary offset will be appropriated from the Provision for Vacation Accrual Account (802996) and credited to the subaccount 6 of the departmental expenditure account to cover the charge.

3.   Reimbursement for Vacation Usage

When usage is reported for an employee on a PTR, the value of the pay portion is credited back directly to the expenditure salary subaccount (0, 1, or 2), with the benefits portion credited back to the expenditure subaccount 6.

4.   Budgetary Surplus Resulting from Vacation Usage

After the expenditure account has been credited for vacation usage, an automatic budgetary entry is generated to relieve the budget (credit account 802999) in an amount equal to the financial credit received in Item 3 above.

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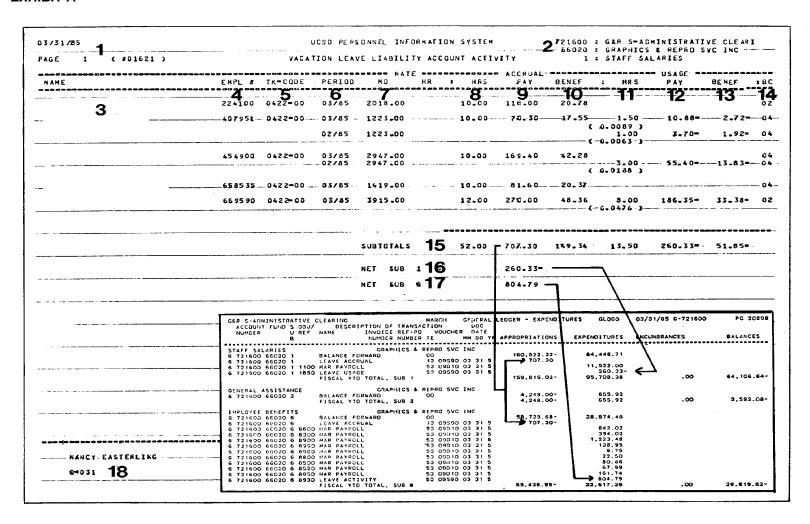Effective: 04/22/1985
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B.   All Other Funds

1.   Vacation Accrual

When vacation is accrued, the subaccount 6 of the departmental expenditure account is assessed for the value of the vacation hours and the associated benefits.

2.   Budgetary Offset Resulting from Financial Accrual

Since the original budgetary allocation of salaries occurs within the salary and wage subaccount, an adjustment equal to the salary portion of the vacation accrual assessed must be reappropriated from the salary sub account to the employee benefit subaccount 6.

3.   Reimbursement for Vacation Usage

When usage is reported for an employee on a PTR, and the charge has been recorded on the *Distribution of Payroll Expense*, the value of the salary portion of that vacation is credited back to the appropriate salary expenditure account. The value of the benefit portion of that vacation is likewise credited back to the expenditure subaccount 6.

IX.   CORRECTIONS

If an error is discovered, the appropriate corrective action must be initiated by the department.

A.   If an incorrect accrual rate is discovered, the *Timekeeper Data Form* (TDF) must be submitted to the Accounting Office/Payroll Division indicating the correct accrual rate and adjusting the balances if necessary.

1.   Balances can be adjusted for the current month only, therefore, any prior month corrections made to employee balances cannot be reflected retroactively in the months in which the activity occurred. Corrected balances will appear on the LASR with an asterisk (*) to the notation "indicated where balance has been adjusted at the request of the department."

B.   If an incorrect fund source has been used for salary payment, the department must initiate a corrective *Automated Change of Employment Status* (ACES) and a *Payroll Expense Transfer*(PET). This action will automatically transfer the financial accrual with the pay.

C.   If vacation usage has been reported on an incorrect fund source, it must be reversed on the PTR and reported on the proper fund source.

D.   If no LASR is received for an employee who is eligible (according to the appointment) to accrue vacation, the timekeeper must submit a *Timekeeper Data Form* to the Payroll Division

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with the correct accrual rate and indicating the balance as it should have appeared at the end of the prior month.

   E.   If an error is the result of incorrect departmental reporting on a document such as the PTR, the error must be corrected on the document that originated the error.

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EXHIBIT A

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EXHIBIT B

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         1                                            3
   PUBLIC, MARY Q.   2        LEAVE ACTIVITY  :  LEE ANN SWINGLE   4
                              SUMMARY REPORT  :  LIBRARY      0255-02
   423071      04/30/85                       :  C=075H        #03563

**********EARNING***LEAVE***** A C T I V I T Y **** A D J U S T M E N T S ***********
MONTH BASE      RATE    EARNED   USED  LOST    EARNED    USED   LOST   BALANCE
  5    6        7        8       9    10               11           12
)5/84  51 % VAC   16  :  8.00                  :                        64.00
           SICK   8  :  4.00                   :                        24.00
           COMP ===  :                         :
)6/84  51 % VAC   16  :  8.00                  :                        72.00
           SICK   8  :  4.00                   :                        28.00
           COMP ===  :                         :
)7/84  51 % VAC   16  :  8.00                  :                        80.00
           SICK   8  :  4.00                   :                        32.00
           COMP ===  :                         :
)8/84  51 % VAC   16  :  8.00                  :                        88.00
           SICK   8  :  4.00                   :                        35.00
           COMP ===  :                         :
)9/84  51 % VAC   16  :  8.00                  :                        96.00
           SICK   8  :  4.00                   :                        40.00
           COMP ===  :                         :
10/84  51 % VAC   16  :  8.00                  :                       104.00
           SICK   8  :  4.00   4.00=           :                        40.00
           COMP ===  :                         :
11/84  75 % VAC   16  : 12.00  21.00=          :                        95.00
           SICK   8  :  6.00                   :                        46.00
           COMP ===  :                         :
12/84  75 % VAC   16  : 12.00                  :                       107.00
           SICK   8  :  6.00   4.00=           :                        48.00
           COMP ===  :                         :
)1/85  84 % VAC   16  : 13.00                  :                       120.00
           SICK   8  :  7.00                   :                        55.00
           COMP ===  :                         :
)2/85  84 % VAC   16  : 13.00                  :                       133.00
           SICK   8  :  7.00                   :                        62.00
           COMP ===  :                         :
)3/85  84 % VAC   16  : 13.00                  :         34.00=        112.00
           SICK   8  :  7.00                   :         12.00=         57.00
           COMP ===  :                         :
)4/85  84 % VAC   16  : 13.00                  :                       110.00 *
           SICK   8  :  7.00                   :                        52.00 *
           COMP ===  :                         :

( *=* INDICATES WHERE BALANCE HAS BEEN ADJUSTED AT REQUEST OF DEPARTMENT )

VACATION HOURS VALID AFTER 6 MONTHS OF CONSECUTIVE SERVICE AT 1/2 TIME OR MORE.
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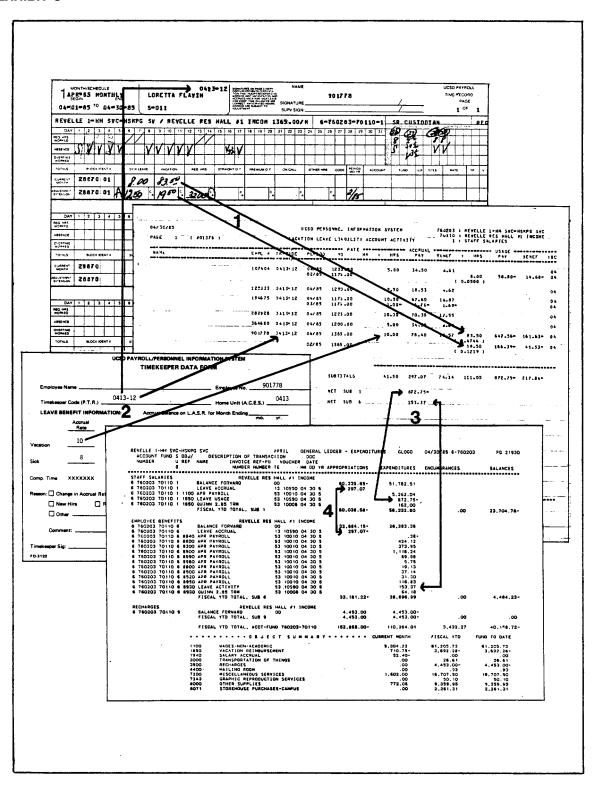Effective: 04/22/1985
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SUPPLEMENT I

BENEFIT CODES RELATED TO
VACATION ACCRUALS & USAGE

Vacation Leave Liability Account Activity Benefit Code (BC)	Benefit Rate Components	Benefit Rate* Percentages	
		Staff	Academic or Mgmt.
	Benefit Base for Employee in a Retirement System:		
	Health Plan Contribution	10.82	5.92
	Dental Plan Contribution	1.33	.73
	Vision Contribution	.36	.19
	Worker's Compensation Insurance	1.82	1.82
	Unemployment Insurance	.14	.14
	Disability Insurance	.28	.15
	Life Insurance	.29	.16
	Annuitant Health and Dental Program	.20	.20
		15.24	9.31
01	Staff Employee Not In a Retirement System:		
	Health Plan Contribution	10.82	
	Worker's Compensation Insurance	1.82	
	Unemployment Insurance	.14	
		12.78	
02	Staff Employee UCRP Retirement, Not Coordinated With FICA:		
	Total from Staff Benefit Base	15.24	
	Employer's Retirement Contribution	0.00	
		15.24	
03	Staff Employee in PERS Retirement, Not Coordinated With FICA:		
	Total from Staff Benefit Base	15.24	
	Employer's Retirement Contribution	9.50	
		24.74	

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04	Employee In UCRP Retirement, Coordinated With FICA:	
	Total from BC 02	15.24
	FICA Employer Contribution	7.65
		22.89
05	Employee In PERS Retirement, Coordinated With FICA:	
	Total from BC 03	24.74
	FICA Employer Contribution	7.65
		32.39
06	Academic Employee in UCRP Retirement, Not Coordinated With FICA:	
	Total from Academic Benefit Base	9.31
	Employer's Retirement Contribution	0.00
		9.31
07	Academic Employee in PERS Retirement, Not Coordinated With FICA	
	Total From Academic Benefit Base	9.31
	Employer's Retirement Contribution	9.50
		18.81
08	Academic Employee in UCRP Retirement, Coordinated With FICA:	
	Total From BC 06	9.31
	FICA Employer Contribution	7.65
		16.96
09	Academic Employee in PERS Retirement, Coordinated With FICA:	
	Total From BC 07	18.81
	FICA Employer Contribution	7.65
		26.46
10	Management Employee in UCRP Retirement, Not Coordinated With FICA	
	Total From Management Benefit Base	9.31
	Employer's Retirement Contribution	0.00
		9.31

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11	Management Employee in PERS Retirement, Not Coordinated With FICA:	
	Total From Management Benefit Base	9.31
	Employer's Retirement Contribution	9.50
		18.81
12	Management Employee in UCRP Retirement, Coordinated With FICA	
	Total From BC 10	9.31
	FICA Employer Contribution	7.65
		16.96
13	Management Employee in PERS Retirement, Coordinated With FICA:	
	Total From BC 11	18.81
	FICA Employer Contribution	7.65
		26.46
14	Research Assistant (Title Codes 1506, 2310, 3275, 3299) Benefit Rate:	
	Worker's Compensation Insurance	1.82
15	Staff Employee in UCRS/Safety Retirement (Title Codes 5310, 5312, 5313, 5323) Not Coordinated With FICA:	
	Total from Staff Benefit Base	15.24
	Employer's Retirement Contribution	0.00
		15.24
30	Terminal Vacation Pay	
	Employee Not Coordinated With FICA:	
	Worker's Compensation Insurance	1.82
	Unemployment Insurance	.14
		1.96
31	Terminal Vacation Pay	
	Employee Coordinated With FICA:	
	Worker's Compensation Insurance	1.82
	Unemployment Insurance	.14
	FICA Employer Contribution	7.65
		9.61

*Note: Benefit Base rates are taken from those prescribed for contract and grant proposals