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## TIMEKEEPING: REVIEW OF CHARGES

### I. REFERENCES & RELATED POLICIES\*

#### A. Systemwide Business and Finance Bulletin (BFB)

G-6 Substantiation of Salary and Wage Charges to U.S. Government Contracts and Grants

[IA-101](#) Internal Control Standards Departmental Payrolls

#### B. University of California Accounting Manual

196-32 General Assistance Time Reporting

196-41 Employee Leave Records

#### C. Academic Personnel Manual (APM)

[710](#) Sick Leave

[730](#) Vacation

#### D. Payroll/Personnel Information System Time Data Recording and Leave Accounting Manual

#### E. UCSD Policy and Procedure Manual (PPM)

350-3 Non-Payroll Expense Transfer

[395-4.1](#) Timekeeping: Attendance Records

[395-4.2](#) Timekeeping: Time Reporting to Payroll

[395-6](#) Internal Control Standards for Departmental Payrolls

[395-9](#) Vacation Accounting System

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## F. Hospital Instruction Manual

HU-109.5 Administrative Overtime Control Policies

HU-783.1A Overtime Timekeeping Procedures

HU-786.1A Time Clock: Time Card Procedures

HU-786.2A Employee Departmental Attendance Record (EDAR)

\*See [PPM 395-4.1](#) for other references and related policies

## II. POLICY

In compliance with University policies, adequate control must be maintained to ensure that only authorized payments have been recorded against departmental funds. One recommended procedure is to compare the monthly *Distribution of Payroll Expense* (DOPE), *Exhibits A-1 and A-2*, with 1) *Payroll Time Records* (PTR's) and 2) *Automated Change in Employment Status* (ACES). These two documents relate to time reported for pay purposes and/or fixed percentage of time paid to salary roll employees.

This section deals with the *Distribution of Payroll Expense*. The *Distribution of Payroll Expense* provides a detail of charges for the monthly General Ledger. The report includes for every employee the gross salary and staff benefit charges in detail for the month being reported, transactions resulting from earnings adjustment forms being processed and expense transfer transactions generated from the *Payroll Expenditure Transfer*, UPAY 646, *Exhibit B-1 and B-2*.

The *Vacation Leave Liability Account Activity* report, which also provides a detail of charges as a result of payroll activity for the monthly General Ledger, is addressed in Section 395-9, Vacation Accounting System.

## III. PROCEDURES

- A. Department administration, other than the departmental timekeeper and the employee distributing the payroll checks, will review the *Distribution of Payroll Expense* with all employee attendance records to ensure that only the employees concerned are included on the listing.

For those individuals who are also responsible for reviewing payroll entries in the General Ledger, the pay activity entry from the *Distribution of Payroll Expense* is identified by the *last* three digits of the voucher number as a "D 10".

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- B. Department administration will review the time and rate factors for each employee listed on the *Distribution of Payroll Expense* with copies of time reporting forms to determine any errors in salary and benefits assessment.
- C. If the review of the *Distribution of Payroll Expense* discloses an error, the *Distribution of Payroll Expense* should be annotated and the following corrective actions will be initiated:

1. Salary Roll (subbudget 0 and subbudget 1) Time and/or Rate Factor.

Contact the Payroll Division immediately to determine if the error can be corrected by the Payroll Division.

2. General Assistance (subbudget 2) Time and/or Rate Factor

If the error is the result of an erroneous item either on an *Employment Certification* U1600 or an *Automated Change in Employment Status* (ACES), a correct form and correcting *Payroll Time Record* must be prepared by the department. If incorrect time was reported, only a correcting *Payroll Time Record* is required.

3. Employee Benefits Paid by the Funding Source

Any error in employee benefit assessments paid by the funding source (retirement, unemployment insurance, etc.) should be reported to the Payroll Division as soon as possible in order to ensure that corrective measures are initiated prior to the next scheduled payment to the employee.

4. Account and/or Fund Number

If an employee is associated incorrectly with an account and/or fund number on the *Distribution of Payroll Expense*, the department should investigate the reason for the error and determine the correct account and/or fund source. (The Payroll Division will assist if necessary). If the error is the result of an incorrect form U1600 or ACES, or *Funding Change Only* form, FO2128, (including key entry errors), then a correcting form and a *Payroll Expenditure Transfer* UPAY 646, *Exhibit B*, must be prepared. The *Payroll Time Record* must not be used to transfer payroll expense from one fund source to another. Refer to PPM 350-3 for special policy limitations established for all transfers of expense.

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5. Justification of Retroactive Transfers (UPAY 646)

Original certification of charges against federal contracts and grants are considered by auditors to have been reviewed for appropriateness and to have been correct. When a retroactive *Payroll Expenditure Transfer* UPAY 646 is submitted, an explanation of how the error occurred and documentation of the appropriateness of the newly assigned fund source must be provided along with an *Automated Change in Employment Status (ACES)* form and a *Personnel Activity Report (PAR)* form. Transfers that affect contracts or grants must be signed by the principal investigator. On Federal Funds, payroll transfers must take place within 120 days after the original ledger month of entry in order to be considered timely. Once the transfer is over 120 days old the explanation must be expanded to include a credible reason for the delay. Clerical error in itself is not considered sufficient justification for tardiness.

D. The following is a description of the content of the *Distribution of Payroll Expense* Report:

1. Report Headings Standard heading information is printed in the first three lines of the report. The process month, page number, departmental name, location/account/fund number and fund description.
2. Line Number A consecutive count of detail lines on each page.
3. Employee Name The employee's last name followed by first name appears on only the initial line if more than one detail line is needed for the employee.
4. Employee ID The University six digit identification number preceded by three zeroes.
5. Title Code Identifies the title under which the expense is being charged.
6. Period End Date The six-digit pay period end date in MM/DD/YY format. Prior pay period adjustments will show the original pay period end date for the service.
7. Object Code The four-digit code identifying the type of expenditures made; for example, 1000 = Academic Salaries.

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|----------------------|--|
| 8. DOS               | Description of Service - a three-digit code which identifies the type of service the employee provided for payment. (See <i>Exhibit C</i> )  |
| 9. Time              | The pay period time in hours or in percent for which the payment was made. Time is not present on the report for by-agreement type payments.   |
| 10. Pay Rate         | The rate of pay used to calculate the payment.   |
| 11. ADJ              | An adjustment code to indicate if the line item was one of the following types of adjustments:<br>C - Cancellation<br>O - Overpayment<br>H - Hand-Drawn Check<br>T - Expense Transfer              |
| 12. Gross Earnings   | The amount of salary charged to the fund source for the employee's services during the pay period. A negative sign following the amount denotes a credit item.                                     |
| 13. PLAN             | An alpha code identifying the employee's retirement plan.<br>N - Not eligible<br>B - UCRS (no employee deduction)<br>U - UCRS (employee is contributing)<br>P - PERS<br>Blank - No retirement plan |
| 14. Matching Contrib | The amount of employer contribution to the employee's retirement plan.   |
| 15. Special Contrib  | The amount of Special Regents' contribution for tax-deferred annuity for eligible employees.   |
| 16. FICA             | The amount of employer contribution to FICA (Social Security) for eligible employees.  |

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17. Dntl/ Hlth/ Annuit The combined amount of employer contributions for dental insurance, employee health insurance at the prevailing rate for the employee type of coverage and for health insurance for currently retired employees.
18. UI Premium for unemployment insurance for eligible employees.
19. Workers Comp Premium for workers' compensation insurance for pay items subject to workers' compensation.
20. Life/NDI The combined amount of premiums for Term Life Insurance for employees who are UCRS members and for Non-industrial Disability Insurance for employees who are members of either UCRS or PERS.
21. Total Benefits The sum of all benefit expenses on the line for the employee's payment item.

The report contains for each sub-budget within an account/fund of gross earnings and benefit amounts. After each Location/Account/Fund departmental totals are printed and a listing of benefit charges by benefit object code.

E. The following is a description of the content of the *Payroll Expenditure Transfer*.

1. Page Space to indicate if multiple pages are being submitted.
2. Department Name Name of the department where the form is originating.
3. Date Prepared Date the form was prepared.
4. Prepared By The name of the individual preparing the form.

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- 5. Signature      The signature of the person who prepared the form and the telephone number where the person can be reached if a question should arise.
  
- 6. Employee Name      Name of the individual whose expenditure is to be transferred.
  
- 7. Employee Number      The employee's six-digit identification number.
  
- 8. Dist of Pay Exp      Identification of the transfer set by the month, year page, and line of the *Distribution of Payroll Expense Report* on which the original expense was recorded.
  
- 9. Transfer From      The thirteen-digit account number of the account/fund source to which the salary expense was originally charged.
  
- 10. Transfer To      The new thirteen-digit account number to be charged for the expense.
  
- 11. Title Code      The title under which this expense was charged.
  
- 12. Pay Period End      The pay period end date of the original expense.
  
- 13. Desc Serv      The Description of Service (DOS) code which describes the type of service for which the original expense was charged. (See *Exhibit C*)
  
- 14. Time      The time in hours or percent for which the payment was made.
  
- 15. H/%      An indicator which defines the type of time reported in Item 14 above.
  
- 16. Pay Rate      The pay rate or amount for which payment was made.
  
- 17. Ret      The employee's retirement plan code.

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- 18. FICA Amount      The amount of FICA (Social Security) if any associated with amount of transfer.
  
- 19. Dntl/ Hlth/ Anniut      The combined amount of employer contribution for dental insurance, health insurance and annuitant health insurance associated with the expenditure to be transferred.
  
- 20. Life/NDI Amount      The combined amount of premiums for Term Life Insurance and Non-industrial Disability Insurance associated with the expenditure to be transferred.

**IV. RESPONSIBILITIES**

**A. Department Administration**

- 1. Review the *Distribution of Payroll Expense* to ensure that correct payments are made to proper individuals.
- 2. Review time and rate factors on the *Distribution of Payroll Expense* with time reporting forms to check accuracy.
- 3. Report any errors to the Payroll Division as soon as possible.

**B. Payroll Division**

- 1. Distribute payroll review documents, for example, *Distribution of Payroll Expense*, to departments.
- 2. Assist department administration in making corrections when necessary.





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EXHIBIT A-2

PPP5302/PPP530 /110179										UNIVERSITY OF CALIFORNIA-SAN DIEGO										PAGE NO. 2622	
RETN: SEE RPTS DISP SCHEDULE/DIST.										PAYROLL PROCESSING										RUN DATE 03/10/82	
PROCESS MONTH: FEBRUARY										DISTRIBUTION OF PAYROLL EXPENSE											
DEPARTMENT: CHEMISTRY																					
FUND SOURCE: 6-446220-24045										PHSDE05476-02 GOODMAN 06/82											
L IN NO E	EMPLOYEE NAME	EMPLOYEE I.D.	TITLE CODE	PERIOD END DATE	OBJ CODES	TIME	PAY RATE	A D	GROSS EARNINGS	RETIREMENT			FICA	DENTAL/ HEALTH/ ANNUIT	U.I.	WORKRS COMP	LIFE/ NDI	TOTAL BENEFITS			
										MATCHING	SPECIAL CONTRIB	CONTRIB									
***DEPARTMENT TOTALS:										EARNINGS . . . . . 2,464.96										BENEFITS . . . . . 522.60	
***EMPLOYEE BENEFITS CHARGED TO ACCOUNT: CURRENT MONTH										6-446220-24045-2											
										31663										52260	
***DEPARTMENTAL CHARGES MADE TO GENERAL LEDGER																				52260	
TOTAL BENEFIT CHARGES BY OBJECT CODE:																					
										OBJECT CODE											
UCRS - BASIC										8600 . . . . .										316.63	
UCRS - BASIC										8600 . . . . .										0.00	
CSTRS										. . . . .										0.00	
FCSRS										. . . . .										0.00	
OCERS										. . . . .										0.00	
SCERS										. . . . .										0.00	
PLAN 6										8200 . . . . .										0.00	
PLAN 7										8250 . . . . .										0.00	
MGT FLEX BENEFIT										8260 . . . . .										0.00	
PERS										8700 . . . . .										0.00	
FICA										8300 . . . . .										52.74	
HEALTH										8900 . . . . .										106.60	
DENTAL INSURANCE										8950 . . . . .										7.13	
ANNUITANT HEALTH										8990 . . . . .										13.33	
UNEMPLOYMENT INS										8520 . . . . .										9.52	
WORKERS COMP										8500 . . . . .										8.52	
NDI										8800 . . . . .										6.00	
LIFE INSURANCE										8980 . . . . .										2.03	


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**EXHIBIT B-1**



**PAYROLL/PERSONNEL  
PAYROLL EXPENDITURE TRANSFER**  
UPAY 646-2 (2/82)

To The Accounting Office  
Please adjust the amounts shown below with the expenditures listed. These expenditures will not be apportioned to the original accounts shown for reasons indicated below.

Page _____ of _____	Campus <b>SAN DIEGO</b>	Department Name _____
Date Prepared _____	Prepared by _____	Signature _____ Telephone Extension _____

EMPLOYEE NAME	EMPLOYEE IDENTIFICATION NUMBER	DIST OF PAY EXP				TRANSFER FROM (CREDIT)		TRANSFER TO (DEBIT)		TITLE CODE		PAY PERIOD END		DESC SERV	TIME	H %	PAY RATE	S T	FICA AMOUNT	DNTL/HLTH ANNUITANT	LIFE/INDI AMOUNT
		MO	YR	PERC	LINE	LOC/ACCOUNT/FUND/SUB	LOC/ACCOUNT/FUND/SUB	LOC/ACCOUNT/FUND/SUB	LOC/ACCOUNT/FUND/SUB	MO	BY	VB	VB								

REASON FOR TRANSFER:

Accounting Office Signature

Departmental Certification and Approval

I certify that the above listed adjustments are proper and correct charges and/or credits to the accounts/funds indicated and in accordance with University policy and agreements set forth in the fund sources involved. (Departmental payroll and time records have been corrected to support and justify the above adjustments including those necessary to support federal contracts and grants reporting requirements.)

Department Name	PRIN INVEST/DEPT CHAIR	Date	Tel. Ext.

FOR PREPARATION INSTRUCTIONS SEE REVERSE

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## EXHIBIT B-2

### INSTRUCTIONS

1. Use this form to transfer payroll charges between accounts and/or fund sources.
2. Each month the Accounting Office provides departments with a "General Ledger-Expenditures" report listing all charges to expenditure budgets. In addition, the Accounting Office provides the department with a "Distribution of Payroll Expense" report which lists in detail the payroll entries summarized in the "General Ledger-Expenditure" report.
3. Departments should fill in the form completely with the information shown in the "Distribution of Payroll Expense" report. It may be either typed or handwritten in ink. It is important that information be entered within the spaces and with no overlapping.
4. A separate line on the form must be used for each line item on the "Distribution of Payroll Expense" report. Ledger entries in account, funds or sub-budgets labelled "No Title" will be adjusted by the Accounting Office.
5. The form must be "Certified Approved" with authorized signatures for all of the accounts cited on it. For charges to Federal contracts and grants, principal investigators or Department Chairperson must sign the form prior to submission to the Accounting Office.
6. Supporting Documentation for charges to Contracts and Grants:  
This form must be accompanied by copies of the following:
  - A. ACSE of Funding Change Only form
  - B. PTR (Staff Salaries Only)
  - C. PAR (Not required if the adjustment is for an entry to be contained in the General Ledger in the month following the original ledger charge)

Note: All three forms must be annotated to reflect the adjustment contained on the transfer and in agreement with each other.

7. Late transfers involving Federal funds: Any transfer over 120/ledger days old must include, in addition to the normal explanation, a valid verifiable reason for the delay in processing the adjustment.

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**EXHIBIT C**

**DESCRIPTION OF SERVICE TABLE (DOS)**

DOS	FULL DESCRIPTION CHECK DESCRIPTION		
ACU	ADDITIONAL COMPENSATION AMOUNT – UNEX ADL UNX-AMT	HBT	HSCP-ADDITIONAL COMPENSATION-BY AGREEMENT – T HS-BYA-T
ADL	ADDITIONAL COMPENSATION AMOUNT – UNEX ADL-UNX-AMT	HSC	MSCCP Y-COMPONENT MSCCP Y-COMP
BSD	BY AGREEMENT SHIFT DIFFERENTIAL BYA – SHIFT	HSN	HSCP ADDITIONAL COMPENSATION – N HS-ADL COMP/N
BYA	BY AGREEMENT BY AGREEMENT	HST	HSCP REGULAR COMPENSATION – T HS-REG-T
BYZ	MSCCP Z-COMPONENT MSCCP Z-COMP	ICP	INTERCAMPUS PAYMENT INTER CAMPUS
CNE	CONTINUING EDUCATION – SCHOOL OF MEDICINE CONTIN-EDUC	OLM	ADDITIONAL COMPENSATION – RESEARCH ADL-RESEARCH
DSC	SALARY DISCLOSURE – C (RATED) SAL DIS/RT-C	OLN	ADDITIONAL COMPENSATION – RESEARCH ADL-RESEARCH
DSN	SALARY DISCLOSURE – N (RATED) SAL DIS/RT-N	OLS	ADDITIONAL COMPENSATION – TEACHING ADL-TEACHING
DST	SALARY DISCLOSURE – T (RATED) SAL DIS/RT-T	OLT	ADDITIONAL COMPENSATION – TEACHING ADL-TEACHING
HBC	HSCP – ADDITIONAL COMPENSATION - BY AGREEMENT – C HS-BYA-C	OPA	OUTSTANDING PERFORMANCE AWARD OUTSTND PERF

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OTP	OVERTIME AT TIME & 1/2 OVTM – 1 1/2	SEA	SEA PAY DIFFERENTIAL SEA PAY
OTS	OVERTIME AT STRAIGHT SVTM-STR	SMR	SUMMER DIFFERENTIAL STIPEND STIP-SMR DIF
PRH	PERQUISITE – MEMO – HOUSING PERQ HSNQ	SOP	SHIFT DIFFERENTIAL OVERTIME PREMIUM SHIFT-OT-PR
PRM	PERQUISITE – MEMO PERQ MEMO	SOS	SHIFT DIFFERENTIAL OVERTIME STRAIGHT SHIFT-OT-ST
PRQ	PERQUISITE – DEDUCTION PERQ DED	SPA	SPECIAL PERFORMANCE AWARD PERF AWARD
REG	REGULAR PAY REGULAR	SPP	SEA PAY OVERTIME – PREMIUM SEA-OT-PREM
RGA	REGULAR PAY ASSISTANT PROFESSOR REGULAR PAY	SPS	SEA PAY OVERTIME – STRAIGHT SEA-OT-STRT
SDC	SALARY DISCLOSURE – C (BY AGREEMENT) SAL DIS-C	STP	STIPEND STIPEND
SDF	SHIFT DIFFERENTIAL SHIFT DIFF	TOC	TIME ON CALL TIME ON CALL
SDN	SALARY DISCLOSURE – N (BY AGREEMENT) SAL DIS-N	TRM	TERMINAL VACATION PAY TERM VAC PAY
SDT	SALARY DISCLOSURE – T (BY AGREEMENT) SAL DIS-T	UNX	UNEX – AMOUNT UNEX - AMOUNT