

STATE OF HAWAII  
Accounting Manual

---

Volume III

Part 800: Appendix - Explanations and Related Sample Reports

Page 852.01

SECTION 852: PAYROLL EXPENDITURE DISTRIBUTION REPORT

Purpose:

This report (Report No. PRE315) provides the departments with a distribution of the payroll expenditures for a payroll period for each payroll number. The payroll expenditures are distributed according to the type of pay, i.e., regular pay, ordinary overtime, split-shift, and etc. Also included in the distribution is the assessed amount of the employer's share of contribution.

Frequency:

Generated every payroll period.

Distribution:

Copy #1 - To Central Payroll, DAGS.

Copy #2 - To the departments.

Copy #3 - To the departments.

Organization of Report:

The report consists of two sections, as summarized below:

1. The Detail Section, which reflects the distribution of payroll expenditures according to the Uniform Accounting Code charged with the gross payroll.
2. The Total Summary Section, which reflects the State totals of the payroll expenditure distribution.

The sequence of this report is as follows:

1. Payroll number (skips to a new page whenever the payroll number changes).
2. Encumbrance code.
3. Uniform Accounting Code (UAC).

September 1, 1973

STATE OF HAWAII  
Accounting Manual

Volume III

Part 800: Appendix - Explanations and Related Sample Reports

Page 852.02

SECTION 852: PAYROLL EXPENDITURE DISTRIBUTION REPORT

ITEM NO.	DATA	DATA DESCRIPTION
<u>(DETAIL SECTION)</u>		
①	REPORT NO. PRE315	The number and title of the payroll and the number of the report.
②	ENC	The encumbrance code. If an "A" appears, it means the payroll expenditures for that line are encumbered.
③	F-SYM-D	The appropriation code for a group of payroll expenditures. The five character appropriation code consists of the Fund Code (1), the Appropriation Account Code (3), and the Department Code (1).
④	COUNT	The number of employees whose payroll cost is charged to the respective Uniform Accounting Code.
⑤	S/D OBJ FUNC LOC PROJ	The remainder of the Uniform Accounting Code. Item ③ plus Item ⑤ equals the UAC.
⑥	TOTAL EXPENDITURES	The total payroll expenditure charged to the respective Uniform Accounting Code.
⑦		The TOTAL EXPENDITURES (Item ⑥) distributed to various types of payment and the employer's share of contribution.
⑦a	REGULAR PAY	The regular pay that an employee is paid for regular hours of work performed.
⑦b	ORDINARY O/T	The payment for overtime hours not classified as holiday or split-shift overtime.

## STATE OF HAWAII

## Accounting Manual

Volume III

Part 800: Appendix - Explanations and Related Sample Reports

Page 852.03

SECTION 852: PAYROLL EXPENDITURE DISTRIBUTION REPORT

ITEM NO.	DATA	DATA DESCRIPTION
(7c)	HOLIDAY O/T	Payment for all hours worked on an employee's scheduled legal holiday at overtime rates.
(7d)	SPLIT-SHIFT O/T	Overtime payment for each hour of split shift time which exceeds 10 hours, calculated from the time work starts to the time work ends in a work day, excluding time off for meals (commonly referred to as "split shift span").
(7e)	SPLIT-SHIFT DIFF	The additional amount paid for each hour actually worked in a "split shift span".
(7f)	NIGHT DIFF	The additional amount paid for each hour worked between certain prescribed times of the day by an employee whose working hours are subject to shift work, as provided in Sections 8.302(b) and 8.314 of the STATE OF HAWAII PERSONNEL RULES AND REGULATIONS, and as agreed upon in applicable collective bargaining unit contracts.
(7g)	T/A PREMIUM	The temporary assignment premium is the incremental pay received by an employee in excess of his regular pay for work performed while on authorized temporary assignment.
(7h)	OTHER PREMIUMS	All other premium pay not distributed to the other types of pay as described above.
(7i)	IMPOSED CONTR	The amount of the employer's share of contribution for the cost of employee benefits.
(8)		The columnar totals for an appropriation code. Sub-totals are generated after each change in appropriation code.
(9)	REGULAR	The columnar totals for unencumbered TOTAL EXPENDITURES, its distribution amounts, and employer's share of contribution for each payroll number.

September 1, 1973

STATE OF HAWAII  
Accounting Manual

Volume III

Part 800: Appendix - Explanations and Related Sample Reports

Page 852.04

SECTION 852: PAYROLL EXPENDITURE DISTRIBUTION REPORT

ITEM NO.	DATA	DATA DESCRIPTION
⑩	TOTAL	The summary columnar totals for payroll expenditures for each payroll number.
⑪	TOTAL PAYROLL GROSS	The total payroll paid for the payroll number for a payroll period. (TOTAL, Item ⑩ minus TOTAL IMPOSED CONTR, Item ⑦i).
<u>(TOTAL SUMMARY SECTION)</u>		
①	GRAND TOTAL	The columnar totals for all State payrolls.
②	TOTAL PAYROLL GROSS	The total gross pay for the State (TOTAL EXPENDITURES minus IMPOSED CONTR).

September 1, 1973

EXHIBIT A: SAMPLE REPORT KEVED TO EXPLANATION OF REPORT NO. PRE315

(Detail Section)

STATE OF HAWAII PAYROLL EXPENDITURE DISTRIBUTION FOR PAYROLL PERIOD ENDING 05/31/72															
KC2 SOCIAL SERVICES A REPORT NO. PRE315											PAGE 4				
CCUNT	S/D	CRJ	FUNC	LCC	PROJ	TOTAL EXPENDITURES	REGULAR PAY	ORDINARY C/T	HOLIDAY O/T	S C/T	P DIFF	L NIGHT DIFF	T/A PREMIUM	OTHER PREMIUMS	IMPCCED CNTR
M-005-K															
25						10469.64	8670.39	209.10							1590.15
M-006-K															
1	2000	OC8		030		518.94	410.00	24.82							84.12
1	2000	OC8		040		313.11	264.50								48.61
1	2000	OC8		030		376.17	321.50								54.67
9	400	2000	OC8	0030		3314.65	3124.71	306.00-							495.94
7	400	2000	OC8	0040		2998.71	2515.25								473.46
1	400	2000	OC8	0406		73.68	264.50	201.52-							10.70
20						7585.26	6900.46	482.70-							1167.50
M-007-K															
1	2100	0009		000		405.86	321.50	16.00							68.36
22	200	2000	0009			7843.90	6703.58	.50							1139.82
7	200	2000	0009		0010	4115.26	3496.50								618.76
3	200	2000	0009		0020	1125.03	948.97								176.06
1	200	2000	0009		0030	645.99	549.00								96.99
1	200	2000	0009		0050	262.17	260.00								2.17
35						14398.21	12279.55	16.50							2102.16
M-072-K															
1	200	2000	0009		0090	228.50	228.50								
1						228.50	228.50								
M-216-K															
6	200	2000			0001	2402.00	2402.00								
6						2402.00	2402.00								
551	REGULAR					215186.62	189385.05	7175.62-					1005.53		31973.66
551	TOTAL					215186.62	189385.05	7175.62-					1005.53		31973.66
	TOTAL PAYROLL GROSS							183,214.96							

September 1, 1973

