PAYROLL ACCRUAL CRITERIA FY2021

We include all payroll transactions for the pay period included for the payroll estimate.

We provide hours and dollar amounts.   If the payroll hours exceed 9999.99, additional hour records are created. If the calculated payroll accrual exceeds $ 9,999,999.99, additional Payroll Accrual records are created until the calculated payroll accrual amount above $ 9,999,999.99 is satisfied.

General Budget Object Class Code (BOCC) Accrual Recording

The accruals are classified into six general categories. They are wages, retirement, health, life, taxes, and non-federal benefits. Below outline how these categories will be captured.

1 - Wages and non-benefit expenses will roll up to BOC 1199.

2 - Expenses where the Trading Partner is the Department of State will roll up to 1226

 3 - Expenses where the Trading Partner is Office of Personnel Management will roll up to 1250, 1278 & 1287.

4 - All other benefit expenses that are non-federal will roll up to 1279.

5 - Expenses where the Trading Partner is Department of Treasury will roll up to BOC 1299

Detailed BOCC Payroll Accrual Recording

We roll up all 1100 series, 1300 series, 1400 and 4315 BOCC's to Object Class 1199

We exclude the following Object Class Codes 82*, 01*, 02* and 21* BOC's

We build 1226 Totals by accumulating totals for BOCC's 1215, 1216, 1224, 1245, 1246, and 1268.

We build 1250 (OPM Retirement) Totals by accumulating totals for BOCC's 1204, 1214, 1218, 1244, 1247, 1264, 1265, 1266 and 1267.

We build 1278 (OPM Life) Totals by accumulating totals for BOCC's 1202.

We build 1279 Totals by accumulating totals for BOCC's 1205, 1206, 1207, 1208, 1209, 1210, 1211, 1212, 1217, 1219, 1220, 1221, 1222, 1223, 1225, 1227, 1228, 1229, 1230, 1231, 1233, 1234, 1235, 1236, 1237, 1238, 1239, 1240, 1241, 1242, 1243, 1248, 1249, 1259, 1260, 1261, 1262, 1263, 1274, 1275, 1276, 1277, 1280, 1281, 1282, 1283, 1284, 1285, 1286, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1296, 1297, and 1298.

We build 1287 (OPM Health) Totals by accumulating totals for BOCC's 1203.

We build 1299 (IRS) Totals by accumulating totals for BOCC's 1201, 1213, 1251, 1252, 1253, 1254, 1255, 1256, 1257, 1258, 1269, 1270, 1271, 1272 and 1273.