Job Aid: Labor Ledger Structure

Table	Description
Summary (by FAU) **UC_LL_SUM**	Key data source used by location to post to their General Ledger. Summary at the Full Accounting Unit (FAU) level of all transactions within the current Labor Ledger load.
Employee-Job Detail **UC_LL_EMPL_DTL**	Includes specific details for all jobs included within a particular Labor Ledger load. Example include: • Employee Level Details – Name, Employee ID and so on. • Job Level Details – Job Code, Department, Employee Class and so on. • Compensation Details – Compensation Rate
Salary Detail **UC_LL_SAL_DTL**	Salary Expenses for a particular employee will be stored at the person/job/FAU level.
Deduction Details (by FAU) **UC_LL_DED_DTL**	Detailed liability transactions that are stored at the employee and FAU level. Individual components of the CBR will be included in a separate Labor Ledger table for fringe details. Example transactions include: • Assessments including CBR, General Automotive and Employee Liability (GAEL) and Vacation Leave Assessment (VLA) • Employer Liabilities not included in the CBR • Employee deduction and taxes
Fringe Details (by FAU) **UC_LL_FRNG_DTL**	Detailed Employer Contribution expense transactions that are stored at the employee and FAU level. Individual fringe components of the Composite Benefit Rate (CBR) will be included in a separate Labor Ledger table. Example Transactions include: • Assessments including CBR, General Automotive and Employee Liability (GAEL) and Vacation Leave Assessment (VLA) • Employer expenses not included in the CBR
Details by Employee (Actuals in CBR – No FAU) **UC_LL_ACTL_DTL**	All detailed actual transactions (expense & liabilities) that were associated with deductions in the CBR. Transactions will only include the UCPath account value (object code) and will not include complete FAU details.
Summary (Actuals in CBR – No FAU) **UC_LL_ACTL_SUIM**	A summarized version of the Details by employee (Actuals in CBR – no FAU) table. Details will be summarized at the UCPath account level (object code) but will not include complete FAU details.
Encumbrances Detail	This table has not yet been designed --- pending governance review.

UCPath GL Integration Journal Mods & Labor Ledger Data Flow

Last Updated: 7/15/2015

Location Transaction

UCPC Transaction

* Denotes Information-only Transactions not Posted to GL

** Financial Control (FC) transactions are not created for UCOP/UCPC because they share the same FC Account

^ Ex: Tuition & Fee Remission
^^ Ex: Parking

UC_HR_ACCTG_GL (E-715)

UC_INCLUDE_CBR_IND — N / Y

UC_LL_SUM (E-715) —via ODS→ **Location GL**

UC_LL_ACTL_SUM (E-714) *

UC_LL_SAL_DTL (E-714)

- Salary Expense

Journal Prefix: PJ
UC_JM_EXP_LIAB_IND = E
UC_JM_MGMT_IND = L

UC_LL_FRNG_DTL (E-714)

- CBR Expense
- GAEL Expense
- VLA Expense
- Non-CBR Benefit Costs

Journal Prefix: PJ
UC_JM_EXP_LIAB_IND = E
UC_JM_MGMT_IND = L

UC_LL_DED_DTL (E-714)

- CBR Offset
- Non-CBR Benefit Offset
- Net Pay Offset
- EE-share System-wide Benefits & Taxes
- ** Financial Control (UCPC)

Journal Prefix: XX
UC_JM_EXP_LIAB_IND = L
UC_JM_MGMT_IND = S

- GAEL Offset
- VLA Offset
- EE-share Local Benefits & Taxes
- Vacation Taken
- ** Financial Control (Location)

Journal Prefix: XX
UC_JM_EXP_LIAB_IND = L
UC_JM_MGMT_IND = L

UC_LL_ENCUM (E-714)

- Salary Encumbrance
- Encumbrance Offset

Journal Prefix: EJ / XE

UC_LL_ACTL_DTL (E-714) *

In-CBR Benefit Costs
Journal Prefix: PJ
UC_JM_EXP_LIAB_IND = E
UC_JM_MGMT_IND = L

In-CBR Benefit Offset
Journal Prefix: XX
UC_JM_EXP_LIAB_IND = L
UC_JM_MGMT_IND = S

UC_LL_EMPL_DTL (E-714)

- Employee Detail

Location	
Debit	Credit
Salary Expense (+)	GAEL Offset (-)
CBR Expense (+)	VLA Offset (-)
GAEL Expense (+)	^^EE-Share Local Benefits & Taxes Liability (-)
VLA Expense (+)	Vacation Taken (+)
^Non-CBR Benefit Costs (+)	** Location Financial Control (-)

UCPath Center	
Debit	Credit
** UCPC Fin. Control (+)	CBR Offset (-)
	Net Pay (-)
	EE-Share Systemwide Benefits & Taxes Liab (-)
	Non-CBR Benefit Offset (-)