



Accruals on Actuals

Workforce Go! HCM General Ledger Integration Allocation Features

Allocating payroll expenses, including earnings, deductions, tax, and paid time off, to the proper cost centers where each employee worked is critically important to all aspects of a financial management. Since labor costs are collectively an organizations highest expense, it is essential to properly distribute all expenses to the appropriate functional area.

Workforce Go HCM's industry leading bidirectional integration with Sage Intacct or Acumatica ERP automates the allocation of hours worked and time off in real time across multiple dimensions/cost centers and reporting periods assisting organizations with reporting requirements and demonstrate accountability.

Benefits:



Quickly and easily allocate expenses to determine actual costs per program

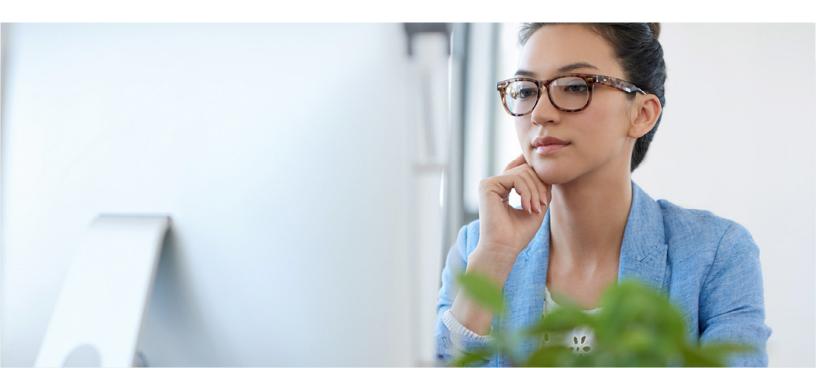


Build more accurate budgets



Provides data for future forecasting of expenses and future funding requirements

While most payroll solutions provide time allocations capabilities, the importance for organizations remains in how those labor costs are allocated back to financials from payroll through journal entries. The industry standard when pay periods cross reporting periods is to allocate labor costs by percentage of time spent in each reporting period but this does not meet the demand to have labor costs allocated be actual time within each reporting period.



The Solution

WORKFORCE GO! HCM GENERAL LEDGER INTEGRATION - ACCRUALS ON ACTUALS

Wage Accruals on Actuals

Wage Accruals on Actuals occurs when part of the wages paid on a current period covers wages earned in a prior period. With Workforce Go! HCM's General Ledger Integration capabilities, wages will accrue the prior period back from the specific days on the timesheet to include costing objects (Dimensions/Cost Center).

Example:

- Pay date on 04/09 for pay period 03/28 04/03
- From Timesheets Accrue 03/28 03/31
- 03/31 Accrued Journal Entry
 - Debit Accrued Wage Expense
 - Credit Accrued Wage Payable
- 04/09 Reverse Accrued Journal Entry
- 04/09 Payroll Journal Entry

PTO Accruals on Actuals

PTO Accruals on Actuals occur when part of the PTO earned on a current period covers PTO earned in a prior period. Using Workforce Go! HCM's General Ledger Integration capabilities, the PTO will accrue the prior period earned with its related costing objects (Dimensions/Cost Center).

Example:

- Pay date on 04/09 for pay period 03/28 04/03
- Accrue 03/28 03/31 for each employee PTO earned amount by Cost Center
- 03/31 Accrued Journal Entry
 - Debit Accrued Wage Expense
 - Credit Accrued Wage Payable
- 04/09 Reverse Accrued Journal Entry
- 04/09 Payroll Journal Entry

Wage Accrual on Actuals Calculations

- 1. Workforce Go! HCM calculates the Fully Weighted Burden (FWB) rate per employee for the pay date.
- 2. Workforce Go! HCM applies burden rate to the hours charged on the timesheets
- 3. Workforce Go! HCM accrues by the cost objects (Dimension/Cost Centers) in the prior period times the FWB rate

This allows management of these accruals for both Exempt (Salary) and Non-Exempt (Hourly) employees. FWB rates are based on actual labor costs and not estimates.

Workforce Go! HCM always calculates the FWB off the actual pay statement to have exact cost as limits are reached and cost changes.

Description	🛛 Entry Type 🔤	Sum of Net Debit	Sum of Net Credit	total hour	earnings rate	ER Ben Rate	ER Tax Rate	Total Fringe	Total Burder
= 401k	Deduction	0	147.74						
Colorado	Workers Comp Carrier CR	0	9.84						
	Workers Comp Carrier DR	9.84	0						
Dental Pre Tax	Deduction	0	20.43						
🗏 ER 401k	ER Deduction	22.16	0						
	ER Deduction (Offset)	0	22.16						
🗏 ER Dental Pre Tax	ER Deduction	21.32	0						
	ER Deduction (Offset)	0	21.32						
ER ER SUTA Colorado	ER Tax (Offset)	17.11	0						
ER Medical Pre Tax	ER Deduction	237.78	0						
	ER Deduction (Offset)	0	237.78						
ER Medicare	ER Tax (Offset)	33.08	0						
ER Social Security	ER Tax (Offset)	141.44	0						
Medical Pre Tax	Deduction	0	157.18						
🗏 Salary	Earning	2462.4	0	90.25	27.28	3.23	2.12	5.35	32.63
Svision Pre Tax	Deduction	0	3.4						
		2945.13	total expenses						2,945.13

Workforce Go! HCM allocates the FWB to the specific cost objects (Dimensions/Cost Centers) and actual time.

E		Н	1	1	K	L	M	N	Q	R	S
PST Record Salary Hours	¥	Record Date Range	Record Date Range From	Pay Dato	PST Record ProjectTa-L	PST Record Office	Record Type	E/D/T Code	PST Record ProjectTask Full Path	↓ ¹ hrly rate	\$
	0.50	09/28/2020	09/28/2020	10/15/2020	Processing (GS)	200Denver	Earning	Salary	P-00819Omaha - Coord Dynamic Load Zone Study/Processing (GS)	32.63	16.32
	1.50	09/28/2020	09/28/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00852Weld County - CR 49 ADT's/Fieldwork (GS)	32.63	48.95
	0.50	09/28/2020	09/28/2020	10/15/2020	Processing (GS)	200Denver	Earning	Salary	P-00852Weld County - CR 49 ADT's/Processing (GS)	32.63	16.32
	1.50	09/28/2020	09/28/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00878Aspen - Coord Dynamic Load Zone Study/Planning (GS)	32.63	48.95
	1.00	09/28/2020	09/28/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00888Commerce City - Reunion Telluride Peoria Counts/Fieldwork (GS)	32.63	32.63
	0.25	09/28/2020	09/28/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00899Parker - Dransfeldt ADT Counts/Planning (GS)	32.63	8.16
	0.50	09/28/2020	09/28/2020	10/15/2020	Processing (GS)	200Denver	Earning	Salary	P-00900Greeley - Copper Apt TMC's/Processing (GS)	32.63	16.32
	0.25	09/28/2020	09/28/2020	10/15/2020	Processing (GS)	200Denver	Earning	Salary	P-00901Longmont - 287 SH 52 Lookout Rd TMC's/Processing (GS)	32.63	8.16
	2.00	09/28/2020	09/28/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00903Breckenridge - US9 & Stan Miller Roundabout/Fieldwork (GS)	32.63	65.27
	2.00	09/28/2020	09/28/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00904Silverthorne - US 6 & Ruby Ranch TMC/Fieldwork (GS)	32.63	65.27
	0.25	09/28/2020	09/28/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00908Aurora - 14th Tower Buckley ADT's/Planning (GS)	32.63	8.16
	0.25	09/28/2020	09/28/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00914Whitewater - SH 141 TMC's/Planning (GS)	32.63	8.16
	0.25	09/28/2020	09/28/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00915Grandby - SH34 & Site Access TMC/Planning (GS)	32.63	8.16
	1.50	09/29/2020	09/29/2020	10/15/2020	Business Development	200Denver	Earning	Salary	P-00133MKTG - Company Wide - ALL VERTICALS/Business Development	32.63	48.95
	0.50	09/29/2020	09/29/2020	10/15/2020	Processing (GS)	200Denver	Earning	Salary	P-00819Omaha - Coord Dynamic Load Zone Study/Processing (GS)	32.63	16.32
	1.00	09/29/2020	09/29/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00878Aspen - Coord Dynamic Load Zone Study/Planning (GS)	32.63	32.63
	2.50	09/29/2020	09/29/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00899Parker - Dransfeldt ADT Counts/Fieldwork (GS)	32.63	81.58
	2.00	09/29/2020	09/29/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00908Aurora - 14th Tower Buckley ADT's/Fieldwork (GS)	32.63	65.27
	0.25	09/29/2020	09/29/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00914Whitewater - SH 141 TMC's/Planning (GS)	32.63	8.16
	0.25	09/29/2020	09/29/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00920Evans - Chappelow School Counts/Planning (GS)	32.63	8.16
	0.50	09/30/2020	09/30/2020	10/15/2020	Business Development	200Denver	Earning	Salary	P-00133MKTG - Company Wide - ALL VERTICALS/Business Development	32.63	16.32
	1.50	09/30/2020	09/30/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00852Weld County - CR 49 ADT's/Fieldwork (GS)	32.63	48.95
	0.50	09/30/2020	09/30/2020	10/15/2020	Planning (GS)	200Denver	Earning	Salary	P-00878Aspen - Coord Dynamic Load Zone Study/Planning (GS)	32.63	16.32
	0.25	09/30/2020	09/30/2020	10/15/2020	Processing (GS)	200Denver	Earning	Salary	P-00883Lone Tree - Quebec & University Counts/Processing (GS)	32.63	8.16
	0.25	09/30/2020	09/30/2020	10/15/2020	Processing (GS)	200Denver	Earning	Salary	P-00888Commerce City - Reunion Telluride Peoria Counts/Processing (GS)	32.63	8.16
	1.00	09/30/2020	09/30/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00899Parker - Dransfeldt ADT Counts/Fieldwork (GS)	32.63	32.63
	2.00	09/30/2020	09/30/2020	10/15/2020	Fieldwork (GS)	200Denver	Earning	Salary	P-00903Breckenridge - US9 & Stan Miller Roundabout/Fieldwork (GS)	32.63	65.27

Workforce Go! HCM allocates the FWB to the specific cost objects (Dimensions/Cost Centers) and actual time.

accrue Sept Wages by project				To reverse Sept Wages	by project				To Post Payrol	II Journal for 10/15/2020 by pro	oject - NORMAL PROCESS		
9/30/2020 GL Accour Acct	Project	Debit	Credit	10/15/2020 GL Accour Acct		Project	Debit	Credit	10/15/2020	GL Accour Acct	Project	Debit	Credi
6999 Accrued Wages	P-00819Omaha - Coord	16.32		6999	Accrued Wages	P-00819Omaha - Coord	Dynamic	1 16.32		6500 Wages	P-00819Omaha - Coord	16.32	1
	P-00852Weld County - 0	48.95				P-00852Weld County -	CR 49 ADT	48.95		6600 benefits	P-00852Weld County - C	48.95	
	P-00852Weld County - 0	16.32				P-00852Weld County -	CR 49 ADT	16.32		6700 taxes	P-00852Weld County - C	16.32	1
	P-00878Aspen - Coord D	48.95				P-00878Aspen - Coord	Dynamic I	L 48.95			P-00878Aspen - Coord E	48.95	
	P-00888Commerce City	32.63				P-00888Commerce City	- Reunio	n 32.63			P-00888Commerce City	32.63)
	P-00899Parker - Dransfe	8.16				P-00899Parker - Dranst	eldt ADT	C 8.16			P-00899Parker - Dransfe	8.16	/
	P-00900Greeley - Coppe	16.32				P-00900Greeley - Copp	er Apt TM	16.32			P-00900Greeley - Coppe	16.32	1
	P-00901Longmont - 287	8.16				P-00901Longmont - 287	SH 52 Lo	o 8.16			P-00901Longmont - 287	8.16	/
	P-00903Breckenridge -	65.27				P-00903Breckenridge -	US9 & Sta	65.27			P-00903Breckenridge -	65.27	1
	P-00904Silverthorne - U	65.27				P-00904Silverthorne -	JS 6 & Rul	b 65.27			P-00904Silverthorne - U	65.27	1
	P-00908Aurora - 14th To	8.16				P-00908Aurora - 14th T	ower Buc	k 8.16			P-00908Aurora - 14th To	8.16	1
	P-00914Whitewater - Si	8.16				P-00914Whitewater - S	H 141 TM	C 8.16			P-00914Whitewater - Sh	8.16	1
	P-00915Grandby - SH34	8.16				P-00915Grandby - SH34	& Site Ad	cc 8.16			P-00915Grandby - SH34	8.16	1
	P-00133MKTG - Compan	48.95				P-00133MKTG - Compa	ny Wide -	/ 48.95			P-00133MKTG - Compan	48.95	
	P-00819Omaha - Coord	16.32				P-00819Omaha - Coord	Dynamic	1 16.32			P-00819Omaha - Coord	16.32	1
	P-00878Aspen - Coord D	32.63				P-00878Aspen - Coord	Dynamic I	L 32.63			P-00878Aspen - Coord E	32.63	1
	P-00899Parker - Dransfe	81.58				P-00899Parker - Dranst	eldt ADT	C 81.58			P-00899Parker - Dransfe	81.58	1
	P-00908Aurora - 14th To	65.27				P-00908Aurora - 14th T	ower Buc	k 65.27			P-00908Aurora - 14th To	65.27	1
	P-00914Whitewater - Si	8.16				P-00914Whitewater - S	H 141 TM	C 8.16			P-00914Whitewater - Sh	8.16	1
	P-00920Evans - Chappe	8.16				P-00920Evans - Chappe	low Scho	oc 8.16			P-00920Evans - Chappe	8.16	(
	P-00133MKTG - Compan	16.32				P-00133MKTG - Compa	ny Wide -	/ 16.32			P-00133MKTG - Compan	16.32	1
	P-00852Weld County - 0	48.95				P-00852Weld County -	CR 49 ADT	48.95			P-00852Weld County - C	48.95	1
	P-00878Aspen - Coord D	16.32				P-00878Aspen - Coord	Dynamic I	L 16.32			P-00878Aspen - Coord E	16.32	1
	P-00883Lone Tree - Que	8.16				P-00883Lone Tree - Qu	ebec & Ur	n 8.16			P-00883Lone Tree - Que	8.16	1
	P-00888Commerce City	8.16				P-00888Commerce City	- Reunio	n 8.16			P-00888Commerce City	8.16	(
	P-00899Parker - Dransfe	32.63				P-00899Parker - Dranst	eldt ADT	C 32.63			P-00899Parker - Dransfe	32.63	1
	P-00903Breckenridge -	65.27				P-00903Breckenridge -	US9 & Sta	ai 65.27			P-00903Breckenridge -	65.27	1
	P-00904Silverthorne - U	65.27				P-00904Silverthorne -	JS 6 & Rul	b 65.27			P-00904Silverthorne - U	65.27	
	P-00904Silverthorne - U	8.16				P-00904Silverthorne -	JS 6 & Rul	b 8.16			P-00904Silverthorne - U	8.16	(
	P-00908Aurora - 14th To	65.27				P-00908Aurora - 14th T	ower Buc	k 65.27			P-00908Aurora - 14th To	65.27	
	P-00924Nederland - Pro	8.16				P-00924Nederland - Pr	oject 1452	2 8.16			P-00924Nederland - Pro	8.16	(
	P-00928Evergreen - Ever	32.63				P-00928Evergreen - Eve	rgreen Pk	a 32.63			P-00928Evergreen - Ever	32.63	
2999 Accrued Wage Pay	able		987.15	2999	Accrued Wage Pay	able	987.15				P-00133MKTG - Compan	32.63	6
											P-00352Ft Collins ADT C	16.32	1
											P-00819Omaha - Coord	32.63	

PTO Accruals on Actuals Calculations

- 1. Workforce Go! HCM calculates the Fully Weighted Burden (FWB) rate per employee for the pay date.
- 2. Workforce Go! HCM applies burden rate to the PTO hours earned for the pay period
- 3. Workforce Go! HCM accrues by the cost objects (Dimension/Cost Centers) in the prior period times the FWB rate

This allows management of these accruals for both Exempt (Salary) and Non-Exempt (Hourly) employees. FWB rates are based on actual labor costs and not estimates.

The Results

Workforce Go! HCM Payroll - Journal Transactions

Multiple journal entries from Workforce Go! HCM

- The first entry is recorded to the last day of the prior period. This will accrue wages and PTO
- The second entry is recorded to the pay date. This will reverse the accrued wages and PTO
- The third entry is recorded to the pay date. This will be the standard journal entry for the pay date.