Service Request 14852
GASB Liability Reporting

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**Introduction**

The Government Accounting Standards Board (GASB) introduced two new statements, GASB Statements 34 and 35, that revised the standards for external financial reporting by public institutions. The new standards are required for the fiscal year beginning July 1, 2001.

Under GASB, the financial statements should reflect the current and non-current liability for accrued vacation leave, compensatory time, paid time off, and senior management and health sciences severance pay. Because the vacation leave accrual for each employee represents a liability that may be payable beyond one year, the University must identify and report the current and non-current portions of the accrued liability. The University will consider compensatory time as a current liability as employees must take or be paid compensatory time within six months of accruing the time.

The modifications requested in Service Request 14852 will provide campuses with a report of the liability dollars associated with the accrued vacation, compensatory time, and paid time off hours earned by employees within a fiscal year.

Severance pay liabilities are not addressed in these modifications.
Overview

PPP640 creates various liability reports. To do this it reads the EDB and Payroll Activity Record (PAR) file and creates two tables, the PPPLLI and PPPLVL tables (see Attachment B). The PPPLLI table contains a liability rate calculated from distribution percentage and rate, and liability dollar amounts at the employee/distribution level. The PPPLVL table contains leave hours at the employee level. The hours taken, accrued, adjusted or lost are taken from the PAR, and thus only reflects the amounts on whatever PAR has been processed. However, the ending balance of hours is taken from the EDB and reflects the total hours currently "owed" to the employee. Thus this reflects an as-of-today liability. The ending balance hours times the liability rate on the PPPLLI table equals the as-of-today dollar liability.

Service Request 14852 requests reporting which displays the fiscal year beginning liability, the total leave usage fiscal year to date, and the current liability amount. This will be done through use of a new PPPLLFI table, which will contain a beginning entry for the fiscal year, and entries for each PPP640 update process.

The ending balance hours at the end of one fiscal year will serve as the basis for calculating the fiscal year beginning liability. At most campuses this will be created from processing a June monthly PAR. Some campuses might adjust that process for local requirements, such as the inclusion of a subsequent July XX Compute PAR to report in arrears leave reporting. Whatever the local practice, the final process through PPP640 to produce the carry forward for the next fiscal year should be a consolidated file containing all the PAR files for a full month cycle.

Most campuses process monthly PAR files through PPP640. However some process after every pay cycle. Some have special processing for interface files to other systems. For this reason the ending liability will be calculated from an accumulation of rows created on the PPPLLFI table. In addition, a "bypass" function will be provided to not include a particular process in the fiscal year-to-date accumulation so that individual PAR files can be re-processed for local reporting needs.

The fiscal year beginning liability will always remain expressed in terms of the rate in effect at that time. The liability calculated for hours taken, accrued, adjusted and lost for each PAR will be expressed in the rate at the time the hours were processed. Thus, subsequent files will not necessarily "add up." If one were to take the fiscal year to date liability calculated for "vacation hours taken" in a previous report, and add to that a liability calculated for "vacation hours taken" on the current PAR file, it would not equal the fiscal year to date liability reported because the liability rate will have changed due to EDB maintenance. A column has been added to the proposed report which will reflect this difference.
Differences from Requirements

Sub-location Processing: Two Phases
The Requirements refer to reporting liability by four sub-locations: general campus, medical center, UCOP and Agriculture and Natural Resources (DANR). Appointment level sub-location processing in PPS will be addressed in Service Request 17461. Until the support for that processing is released, this liability reporting process will not contain sub-location reporting. All liability will be reported in a single general campus line.

When the modifications for SR 17461 are released, a new version of PPP640 will be released that will use the sub-location identification process established in that release. In addition, the second one-time program (PPOTQQQQ) defined in this document will be released. It will provide a way to re-allocate year-to-date liability numbers into sublocations. Not all campuses will necessarily choose to do so.

PPP6409 Report Format
The liability dollar value of leave hours varies over time due to pay rate changes and the mix of employees with liability. A column Payrate Adjustment has been added to the PPP6409 report definition to reflect the difference between the carried forward liability, the leave hour activity, and the ending, or current, liability. Some minor label and column position changes were made to provide the space.
DDL Members for DB2 Changes

Leave Liability for the Fiscal Year Table (PPPLLFLF):
A new table will be added to the PPPPCD database that will contain fiscal year liability data.

The standard DDL members defining the tablespace, table, index and view for the PPPLLFLF table will be created.
- TSLLF00C
- TBLLF00C
- IXLLF00C
- PPVVZLLF

The table will contain the following columns:

```
CREATE TABLE PPPLLFLF
( LLF_LOCATION CHAR(2) NOT NULL,
  LLF_FISCAL_YEAR DATE NOT NULL,
  LLF_LEAVE_CATEGORY CHAR(1) NOT NULL,
  LLF_SUB_LOCATION CHAR(2) NOT NULL,
  LLF_FISCAL_SEQ DECIMAL (4) NOT NULL,
  LLF_HOURS_USAGE DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_LIAB_USAGE DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_HOURS_ACCRUAL DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_LIAB_ACCRUAL DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_HOURS_ADJUST DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_LIAB_ADJUST DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_HOURS_LOST DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_LIAB_LOST DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_HOURS_END_BAL DECIMAL (13,2) NOT NULL WITH DEFAULT,
  LLF_LIAB_END_BAL DECIMAL (13,2) NOT NULL WITH DEFAULT,
PRIMARY KEY  (LLF_LOCATION,
             LLF_FISCAL_YEAR,
             LLF_LEAVE_CATEGORY,
             LLF_SUB_LOCATION,
             LLF_FISCAL_SEQ))
IN PSTPCD.PPPLLFLF;
```

LLF_LOCATION will contain the value in CCR_LOCATION.

LLF_FISCAL_YEAR will contain the June 30 date for the end of the fiscal year, e.g. 2002-06-30.

LLF_LEAVE_CATEGORY will contain V (Vacation), C (Compensatory Time) or P (Paid Time Off).

LLF_SUB_LOCATION will contain GN (General Campus), MD (Medical Center), OP (Office of the President) or AG (Agriculture and Natural Resources).

LLF_FISCAL_SEQ will increment by +1 for each single or consolidated PAR file processed. It will contain +0 on the rows containing the carried forward liabilities from the previous fiscal year.
Programs

PPP640
PPP640 creates leave liability table data and reports from a combination of the monthly Payroll Audit Record (PAR) file and the current Employee Data Base (EDB). It will be modified to create data for the new PPPLLF table during the creation of the existing PPPLVL and PPPLLI data. It will also be modified to create the new PPP6409 report (see Attachment A), when requested on the Run Specification Record (see UPAY867).

NOTE: As stated in the Differences from Requirements, PPP640 will be released in two phases. For the first release, PPP640 will report all data in a single campus sub-location. Work arrays will reflect all four sub-locations, and PPPLLF rows will be created for all four sub-locations. However, all discussion below concerning identification of sub-location from the PPPHME table, etc., can be ignored for the first release. The design below applies to the version of PPP640 that will be re-released when appointment level sub-location processing is provided per SR 17461.

PPPLLF Table Data Creation

An array will be defined to contain the calculated liability for the current pay cycle(s).

01   FISCAL-MONTH-LIABILITY-ARRAY.
  05   LEAVE-CATEGORY OCCURS 3 TIMES.
  07   SUB-LOCATION OCCURS 4 TIMES.
       10   USAGE-HOURS         PIC S9(11)V99.
       10   USAGE-LIABILITY     PIC S9(11)V99.
       10   ACCRUAL-HOURS       PIC S9(11)V99.
       10   ACCRUAL-LIABILITY   PIC S9(11)V99.
       10   ADJUST-HOURS        PIC S9(11)V99.
       10   ADJUST-LIABILITY    PIC S9(11)V99.
       10   LOST-HOURS          PIC S9(11)V99.
       10   LOST-LIABILITY      PIC S9(11)V99.

Leave Category index +1 will be for Vacation.
Leave Category index +2 will be for Compensatory Time.
Leave Category index +3 will be for Paid Time Off.

Sub-Location index +1 will be for the General Campus Sub-Location.
Sub-Location index +2 will be for the Medical Center Sub-Location.
Sub-Location index +3 will be for the UCOP Sub-Location.
Sub-Location index +4 will be for the Agriculture and Natural Resources Sub-Location.

New code will be added to the initialization process to obtain CCR_LOCATION from the PPPCCR table. This will be moved to the LLF_LOCATION key field in all new PPPLLF table rows.
The DB2 MAX function will be used in a SELECT to obtain the maximum LLF-FISCAL-YEAR value on the table. It will be used in the LLF_FISCAL_YEAR key field in all new PPPLLF rows.
The DB2 MAX function will be used in a SELECT to obtain the maximum LLF_FISCAL_SEQ value for the maximum LLF-FISCAL-YEAR. This will be incremented by +1 and used in the LLF_FISCAL_SEQ key field in all new PPPLLF table rows.
The LLF_FISCAL_YEAR will be incremented by +1 to get the NEXT-LLF-FISCAL-YEAR for use in the LLF_FISCAL-YEAR key field of any carry forward rows created for the next fiscal year.
The Program Run Specification record currently allows a request to Refresh Data by entering a 'Y' in column 25. This causes PPP640 to delete all the data on the PPPLVL and PPPLLI tables, and then recreates it from the PAR file and EDB. New PPPLLFI data will only be created when the Refresh Data occurs. PPPLLFI data will not be deleted.

The Program Run Specification record also currently allows a request to Delete Data by entering a 'Y' in column 26. This causes PPP640 to delete all the data on the PPPLVL and PPPLLI tables at the end of job. The data on the PPPLLFI table for the fiscal month will not be deleted.

A new Fiscal Year flag has been added to the Program Run Specification record (see UPAY 867). The field can contain a blank, 'B' or 'Y'. If the value entered on the Run Specification record is invalid new fatal message 64-001 will be issued.

A special end of fiscal year process will be added to create the carried forward liability for the next fiscal year. It will occur whenever the new Fiscal Year flag is set to 'Y' on the Run Specification Record. This process should occur when the last consolidated monthly PAR file for a fiscal year is being processed. This will trigger the insertion of a carry forward row to start the next fiscal year for every current row inserted. New message 64-003 will be issued.

Another special process will be triggered whenever the new Fiscal Year flag is set to 'B' (Bypass) on the Run Specification Record. It will cause the PPPLVL insert process to be bypassed. This will allow reprocessing of PAR files without updating the year to date fiscal totals. This can be used, for example, by campuses that process the same PAR file singularly, and then again in a monthly PAR. The single PAR could be processed with the Bypass flag is 'B'. New message 64-002 will be issued.

Currently, during processing of the PAR file and EDB, when the Employee ID on the PAR file changes, the Home Department for the employee is obtained from the PPPPER table. Code will be added to use that Home Department value to access the Home Department table to obtain the sub-location from the HME_SUB_LOCATION column. If the Home Department is not found, or the returned value is blank or an invalid value, it will default to General Campus.

The PPPLLI table is keyed by Employee ID and Distribution Number. During PPPLLI creation, a liability rate is calculated for each distribution. This is based on the distribution rate and that distribution's percentage of the total percentage for the employee. The vacation, compensatory time and paid time off liability for that distribution is calculated by multiplying the current final balance of vacation, compensatory time and paid time off hours times the liability rate. This will continue unchanged. New code will be added to accumulate a total liability rate across all distributions for the employee.

The PPPLVL table is keyed by Employee ID. It contains employee level leave hours rather than distribution level liability dollars. The total employee liability rate will be multiplied times the vacation, compensatory and paid time off usage, accrued, adjusted, lost and ending balance hours to generate a liability for each leave category. These hour and liability totals will be added into the Fiscal Month Liability Array, appropriately indexed based on leave category and the sub-location.

At the end of PPPLVL and PPPLLI processing, if bypass of fiscal year processing has not been requested, PPPLLFI insert processing will begin.

The maximum LLF_FISCAL_SEQ for the current fiscal year will be selected from the table. It will be incremented by +1 to create LLF_FISCAL_SEQ for all rows.

All PPPLLFI rows will contain the location obtained from CCR_LOCATION.

When the Leave Category index is +1 LLF_LEAVECATEGORY will be set to 'V'.
When the Leave Category index is +2 LLF_LEAVECATEGORY will be set to 'C'.
When the Leave Category index is +3 LLF_LEAVECATEGORY will be set to 'P'.
When the Sub-Location index is +1 LLF_SUB_LOCATION will be set to 'GN'.
When the Sub-Location index is +2 LLF_SUB_LOCATION will be set to 'MD'.
When the Sub-Location index is +3 LLF_SUB_LOCATION will be set to 'OP'.
When the Sub-Location index is +4 LLF_SUB_LOCATION will be set to 'AG'.

The hours and liability amounts will be moved from the array to the row.

The row will be inserted in the PPPLLF table. Twelve rows will exist for each month.

If the Fiscal Year process has been requested on the Run Specification Record, a second row will be inserted. It will only contain the ending balance liability data. LLF_FISCAL_YEAR will contain the next year's value, and LLF_FISCAL_SEQ will contain zero.

New Reporting:

After the PPPLVL, PPPLLI and PPPLLF table data has been created (if requested), the reports requested on the Run Specification Record are created. A new column has been added to the Run Specification Record to request report PPP6409, the new Total Campus Current/Non-Current Liability Activity report.

For report PPP6409 a cursor will be defined for the PPPLLF table.

EXEC SQL DECLARE
PPP6409_CURSOR CURSOR FOR
SELECT
  LLF_LEAVE_CATEGORY,
  LLF_SUB_LOCATION,
  LLF_LIAB_USAGE,
  LLF_LIAB_ACCRUAL,
  LLF_LIAB_ADJUST,
  LLF_LIAB_LOST,
  LLF_LIAB_END_BAL
FROM  PPPVZLLF_LLF
WHERE LLF_FISCAL_YEAR = :LLF-FISCAL-YEAR
ORDER BY
  LLF_LEAVE_CATEGORY DESCENDING,
  LLF_SUB_LOCATION,
  LLF_FISCAL_SEQ
END-EXEC.

During program initialization an SQL SELECT will determine the maximum date value for LLF_FISCAL_YEAR on the table. The cursor will be opened, and all the rows for the fiscal year fetched.

The first row for each leave category/sub-location will be the carried forward liability for the beginning of the fiscal year, i.e. the row with LLF_FISCAL_SEQ equal to zero. The Beginning As Of July 1 column will be filled from the LLF_LIAB_END_BAL.

Next all the months' data for the leave category/sub-location will be returned from all the rows in ascending LLF_FISCAL_SEQ order. The total fiscal year to date leave usage, accrued, adjusted and lost hours will be accumulated. The last row for each leave category/sub-location will be the highest LLF_MONTH_SEQ, i.e. the row containing the current ending balances. LLF_LIAB_END_BAL will be divided by LLF_HOURS_END_BAL to calculate a overall hourly rate for this leave category/sub-location. This hourly rate will be multiplied times the accumulated hours to calculate the fiscal year-to-date liability amounts. These calculated liabilities will be moved to the print line. LLF_LIAB_END_BAL on the last row will be moved to the Ending As of June 30 column. The line will be printed.

Processing will continue through all twelve leave categories/sub locations.
Sub-totals will be accumulated for each leave category.
Grand totals will be accumulated for total campus liability.
**One-Time Programs**

**PPOTRRRR**
A one-time program will create initial liability data for the new PPPLLFL table. The one-time requires that PPPLLI and PPPLVL data for end of June processing be loaded so that the starting balances can be calculated. A PAY-L note was sent on June 20, 2001 indicating to campuses that the data must be saved.

**NOTE:** This one-time will only accumulate hours and liability for the campus sub-location. However, PPPLLFL rows will be created for all four future sub-locations. This program will be released in Phase I.

An array will be defined to contain the calculated liability from the PPPLLI and PPPLVL data.

```sql
01  FISCAL-MONTH-LIABILITY-ARRAY.
    05  LEAVE-CATEGORY OCCURS 3 TIMES.
    07  SUB-LOCATION OCCURS 4 TIMES.
```

Leave Category index +1 will be for Vacation.
Leave Category index +2 will be for Compensatory Time.
Leave Category index +3 will be for Paid Time Off.

Sub-Location index +1 will be for the General Campus Sub-Location.
Sub-Location index +2 will be for the Medical Center Sub-Location.
Sub-Location index +3 will be for the UCOP Sub-Location.
Sub-Location index +4 will be for the Agriculture and Natural Resources Sub-Location.

The Run Specification Record will be read and edited. If the Program ID is incorrect a message will be issued and the job will stop.

A SELECT will be made against the PPPCCR table to obtain CCR_LOCATION. CCR_LOCATION will be moved to key field LLF_LOCATION for all PPPLLFL rows.
Hard coded '2002-06-30' will be moved to the key field LLF_FISCAL_YEAR for all PPPLLFL rows.
Hard coded zero will be moved to the key field LLF_FISCAL_SEQ for all PPPLLFL rows.

A cursor will be defined for the PPPLLFI table to sum liability by employee.

```sql
EXEC SQL DECLARE
    LLI_CURSOR CURSOR FOR
    SELECT
        LLI_EMPLOYEE_ID,
        SUM(LLI_EST_VAC_LIAB),
        SUM(LLI_EST_PTO_LIAB),
        SUM(LLI_EST_CTO_LIAB)
    FROM PPPVZLLI_LLI
    GROUP BY
        LLI_EMPLOYEE_ID
    ORDER BY
        LLI_EMPLOYEE_ID
END-EXEC.
```

The cursor will be opened and the rows fetched.

For each fetched PPPLLFI row a SELECT will be made against the PPPLVL table for the same Employee ID to get the ending hour balances.
EXEC SQL
SELECT
    LVL_HOME_DEPT
, LVL_VAC_HRS_END_BL
, LVL_CTO_HRS_END_BL
, LVL_PTO_HRS_END_BL
INTO
    :LVL-HOME-DEPT
, :LVL-VAC-HRS-END-BL
, :LVL-CTO-HRS-END-BL
, :LVL-PTO-HRS-END-BL
FROM PPPVZLVL_LVL
WHERE LVL_EMPLOYEE_ID = :LLI-EMPLOYEE-ID
END-EXEC.

Sub-location will default to 'GN' (General campus) for all Home departments. Thus the first level index will always be +1.

The leave category index will be set, from +1 through +3, for vacation, CTO and PTO respectively. The liability amount and hours will be added to the appropriate bucket of the FISCAL-MONTH-LIABILITY-ARRAY totals using the two indexes.

At the end of PPPLLI and PPPLVL processing, PPPLLF insert processing from the Fiscal Month Liability Array will begin.

When the Leave Category index is +1 LLF_LEAVE_CATEGORY will be set to 'V'.
When the Leave Category index is +2 LLF_LEAVE_CATEGORY will be set to 'C'.
When the Leave Category index is +3 LLF_LEAVE_CATEGORY will be set to 'P'.

When the Sub-Location index is +1 LLF_SUB_LOCATION will be set to 'GN'.
When the Sub-Location index is +2 LLF_SUB_LOCATION will be set to 'MD'.
When the Sub-Location index is +3 LLF_SUB_LOCATION will be set to 'OP'.
When the Sub-Location index is +4 LLF_SUB_LOCATION will be set to 'AG'.

The row will be inserted in the PPPLLF table. Twelve rows will exist for each month, including zero rows for the MD, OP and AG sub-locations.

Reporting will not be included in the one-time. After PPOTRRRR, report PPP6409 can be requested from PPP640 to validate the results of the one-time process.

**PPOTQQQQ**
A one-time program will be created to re-allocate hour and liability amounts accumulated in the single general campus sub-location. This will depend on the implemented sub-location definition of Home departments on the PPPHME table for SR 17461

**NOTE:** This program will be released in Phase II. This one-time will presume that a monthly process has been run with the Phase II version of PPP640. At that point beginning liability will only exist for the campus sub-location. However leave usage, accrual, adjustment, lost and ending balances will exist for the sub-locations.

The Run Specification Record will be read and edited. If the Program ID is incorrect a message will be issued and the job will stop.

WS-FISCAL-YEAR will be hard coded to '2002-06-30'.
A SELECT will be executed against the PPPLL table to find the maximum value of LLF_FISCAL_SEQ for the WS-FISCAL-YEAR, i.e. the most current PPPLL row. These rows will contain the current ending balances by sub-location created by PPP640. This result will be moved to WS-FISCAL-YEAR.

EXEC SQL
    SELECT  MAX (LLF_FISCAL_SEQ)
    INTO :WS-FISCAL-SEQ
    FROM  PPPVZLLF_LLF
    WHERE LLF_FISCAL_YEAR = :WS-FISCAL-YEAR
END-EXEC.

A cursor will be defined for the PPPLL table.

EXEC SQL DECLARE
    LLF_CURSOR CURSOR FOR
    SELECT
        LLF_LEAVE_CATEGORY
        , LLF_SUB_LOCATION
        , LLF_HOURS_USAGE
        , LLF_HOURS_ACCRUAL
        , LLF_HOURS_ADJUST
        , LLF_HOURS_LOST
        , LLF_HOURS_END_BAL
        , LLF_LIAB_END_BAL
    FROM  PPPVZLLF_LLF
    WHERE LLF_FISCAL_YEAR = :WS-FISCAL-YEAR
    AND LLF_FISCAL_SEQ = :WS-FISCAL-SEQ
    ORDER BY
        LLF_LEAVE_CATEGORY DESC
        , LLF_SUB_LOCATION
END-EXEC.

The cursor will be opened and the twelve rows for the most recent PPPLL sequence will be fetched.

For each row fetched, a second SELECT of the PPPLL table will return the initial row, i.e. with LLF_FISCAL_SEQ zero, for the general campus sub-location, and for the same leave category as on the fetched row.

SELECT
    LLF_HOURS_END_BAL
    , LLF_LIAB_END_BAL
    INTO
    :LLF-HOURS-END-BAL
    , :LLF-LIAB-END-BAL
    FROM  PPPVZLLF_LLF
    WHERE LLF_FISCAL_YEAR = :WS-FISCAL-YEAR
    AND LLF_FISCAL_SEQ = 0
    AND LLF_SUB_LOCATION = :WS-SUB-LOCATION
    AND LLF_LEAVE_CATEGORY = :LLF-LEAVE-CATEGORY

LLF-LIAB-END-BAL will be divided by LLF-HOURS-END-BAL to calculate the initial hourly rate.

Next, the sub-location of the fetched row will be moved to WS-SUB-LOCATION and the above SELECT will be repeated to get the initial row for the same sub-location as the current fetched row.

A beginning hour balance will be calculated from the fetched row hours:
LLF-HOURS-END-BAL + LLF-HOURS-USAGE - LLF-HOURS-ACCURUAL - LLF-HOURS-ADJUST + LLF-HOURS-LOST.
This result will be moved to LLF-HOURS-END-BAL of the initial row. These hours will be multiplied by the calculated initial hourly rate. This result will be moved to LLF-LIAB-END-BAL of the initial row. These values will be used to update the initial row on the PPPLLF table.

The values will be subtracted from ending balances of the general campus initial row, and those values will be used to update the general campus initial row.

The next PPPLLF will be fetched via the cursor, and processing will occur for all twelve rows.

Reporting will not be included in the one-time. After PPOTRRRR, report PPP6409 can be requested from PPP640 to validate the results of the one-time process.
Include Members

Leave Liability for the Fiscal Year Table (PPPLLF):
The standard Include member defining the working storage and View for a table row in the PPPLLF table will be created:

- **PPPVZLLF**

Working storage:

```
10 LLF-LOCATION          PIC X(2).
10 LLF-FISCAL-YEAR       PIC X(10).
10 LLF-LEAVE-CATEGORY    PIC X(1).
10 LLF-SUB-LOCATION      PIC X(2).
10 LLF-FISCAL-SEQ        PIC S9(04) USAGE COMP-3.
10 LLF-HOURS-USAGE       PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-LIAB-USAGE        PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-HOURS-ACCRUAL     PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-LIAB-ACCRUAL      PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-HOURS-ADJUST      PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-LIAB-ADJUST       PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-HOURS-LOST        PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-LIAB-LOST         PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-HOURS-END-BAL     PIC S9(11)V9(2) USAGE COMP-3.
10 LLF-LIAB-END-BAL      PIC S9(11)V9(2) USAGE COMP-3.
```

View:

```
LLF_LOCATION           CHAR(2) NOT NULL,
LLF_FISCAL_YEAR        DATE NOT NULL,
LLF_LEAVECATEGORY      CHAR(1) NOT NULL,
LLF_SUBLOCATION        CHAR(2) NOT NULL,
LLF_FISCALSEQ          DECIMAL(4) NOT NULL,
LLF_HOURSUSAGE         DECIMAL(13, 2) NOT NULL,
LLF_LIABUSAGE          DECIMAL(13, 2) NOT NULL,
LLF_HOURSACC           DECIMAL(13, 2) NOT NULL,
LLF_LIABACC            DECIMAL(13, 2) NOT NULL,
LLF_HOURSADJUST        DECIMAL(13, 2) NOT NULL,
LLF_LIABADJUST         DECIMAL(13, 2) NOT NULL,
LLF_HOURSLOST          DECIMAL(13, 2) NOT NULL,
LLF_LIABLST            DECIMAL(13, 2) NOT NULL,
LLF_HOURSENDBAL        DECIMAL(13, 2) NOT NULL,
LLF_LIABENDBAL         DECIMAL(13, 2) NOT NULL
```
Table Updates

System Messages Table (PPPMSG)

New messages will be created for PPP640 processing of the new PPPLL table.

64-001  OPER  FISCAL YEAR PROCESS REQUEST FLAG VALUE IS INVALID
64-002  INFO  FISCAL YEAR LIABILITY DATA PROCESSING BYPASSED
64-003  INFO  LIABILITY DATA CARRIED FORWARD FOR NEXT FISCAL YEAR
Forms

**PPP640 Program Run Specification (UPAY867)**

UPAY867 is used to code the Run Specification Record for PPP640. It provides the way to request the printing of selected reports. It also allows the choice of refreshing or deleting the data on the PPPLVL and PPPLLI tables.

Column 20 will be defined as the request field for new report PPP6409. A 'Y' will cause the report to be printed. A blank or 'N' will not print the report. Any other value will be an error.

Column 27 will be defined to request the special fiscal liability processing. A 'Y' will cause a special process to insert carry forward liability rows to begin the next fiscal year. A 'B' will cause the PPPLLF insert logic to be bypassed completely. A blank will trigger the normal PPPLLF update process. Any other value will be an error.
JCL

**PPP640**

A new DD PPP6409 will be added for the new PPP6409 report.

**PPOTRRRR**

JCL will be created for one-time program PPOTRRRR.

**PPOTQQQQ**

JCL will be created for one-time program PPOTQQQQ.
**Binds**

**PPOTRRRR**

A plan bind will be created for one-time program PPOTRRRR.

**PPOTQQQQ**

A plan bind will be created for one-time program PPOTQQQQ.
Attachments

Attachment A - Proposed Total Campus Current/Non-Current Liability and Activity
Attachment B - PPPLLI and PPPLVL tables for reference
Attachment C - PAY-L note requesting retention of PPPLLI and PPPLL data
### GASB Liability Reporting

#### Detail Design

8/8/01 3:07 PM

**Attachment A - Proposed Total Campus Current/Non-Current Liability and Activity**

<table>
<thead>
<tr>
<th></th>
<th>Beginning As of July 1</th>
<th>Usage</th>
<th>Accrual</th>
<th>Adjustments</th>
<th>Lost</th>
<th>Payrate</th>
<th>Adjustment</th>
<th>Ending As of June 30</th>
</tr>
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<tbody>
<tr>
<td><strong>Vacation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Campus</td>
<td>51,350.93</td>
<td>3,728.00</td>
<td>3,349.96</td>
<td>168.80</td>
<td>1,085.40</td>
<td>1,000.00</td>
<td></td>
<td>50,056.29</td>
</tr>
<tr>
<td>Medical Center</td>
<td>15,009.00</td>
<td>26,000.00</td>
<td>7,000.00</td>
<td>0.00</td>
<td>200.00</td>
<td>0.00</td>
<td></td>
<td>4,191.00-</td>
</tr>
<tr>
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<td>16,000.00</td>
<td>3,500.00</td>
<td>0.00</td>
<td>100.00</td>
<td>0.00</td>
<td></td>
<td>2,600.00-</td>
</tr>
<tr>
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<td>16,000.00</td>
<td>4,000.00</td>
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<td>100.00</td>
<td>100.00</td>
<td></td>
<td>7,191.00-</td>
</tr>
<tr>
<td><strong>Sub total</strong></td>
<td>81,368.93</td>
<td>61,728.00</td>
<td>17,849.96</td>
<td>168.80</td>
<td>1,585.40</td>
<td>1,100.00</td>
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<td>37,174.29</td>
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<tr>
<td><strong>Compensatory Time</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>0.00</td>
<td></td>
<td>8,591.90</td>
</tr>
<tr>
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<td>50.00</td>
<td>0.00</td>
<td>50.00-</td>
<td>0.00</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>UCOP</td>
<td>200.00</td>
<td>100.00</td>
<td>50.00</td>
<td>0.00</td>
<td>50.00-</td>
<td>0.00</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>DANR</td>
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<td>0.00</td>
<td>0.00</td>
<td></td>
<td>2,008.00</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td>13,493.80</td>
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<td>.40</td>
<td>0.00</td>
<td>50.00-</td>
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<td><strong>Paid Time Off</strong></td>
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</tr>
<tr>
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<td>.00</td>
<td></td>
<td>1,827.40</td>
</tr>
<tr>
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<td>0.00</td>
<td>0.00</td>
<td>.00</td>
<td></td>
<td>590.00</td>
</tr>
<tr>
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<td>100.00</td>
<td>0.00</td>
<td></td>
<td>140.00</td>
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<tr>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>.00</td>
<td></td>
<td>590.00</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>4,664.50</td>
<td>1,341.10</td>
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<td>106.80-</td>
<td>1,585.40</td>
<td>1,150.00</td>
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<td>52,979.59</td>
</tr>
</tbody>
</table>
### Attachment B - PPPLLI and PPPLVL tables for reference

**CREATE TABLE PPPLLI**

```sql
CREATE TABLE PPPLLI
  (LLI_EMPLOYEE_ID      CHAR    (9)      NOT NULL,
   LLI_DISTRIBUTION     SMALLINT         NOT NULL WITH DEFAULT,
   LLI_HOME_DEPT        CHAR    (6)      NOT NULL WITH DEFAULT,
   LLI_FAU_FUNC         CHAR    (2)      NOT NULL WITH DEFAULT,
   LLI_FAU_LOC          CHAR    (1)      NOT NULL WITH DEFAULT,
   LLI_FAU              CHAR    (30)     NOT NULL WITH DEFAULT,
   LLI_FAU_FUND_GROUP   CHAR    (10)     NOT NULL WITH DEFAULT,
   LLI_LIAB_RATE        DECIMAL (9,2)    NOT NULL WITH DEFAULT,
   LLI_EST_VAC_LIAB     DECIMAL (9,2)    NOT NULL WITH DEFAULT,
   LLI_EST_CTO_LIAB     DECIMAL (9,2)    NOT NULL WITH DEFAULT,
   LLI_EST_PTO_LIAB     DECIMAL (9,2)    NOT NULL WITH DEFAULT,
   LLI_EST_SKL_LIAB     DECIMAL (9,2)    NOT NULL WITH DEFAULT,
   LLI_EST_LEAVE_LIAB   DECIMAL (9,2)    NOT NULL WITH DEFAULT,
   PRIMARY KEY (
      LLI_EMPLOYEE_ID,
      LLI_DISTRIBUTION
   )
  )
IN PPPPCD.PPPLLI;
```

**CREATE TABLE PPPLVL**

```sql
CREATE TABLE PPPLVL
  (LVL_EMPLOYEE_ID      CHAR    (9)      NOT NULL,
   LVL_HOME_DEPT        CHAR    (6)      NOT NULL WITH DEFAULT,
   LVL_EMP_NAME         CHAR    (26)     NOT NULL WITH DEFAULT,
   LVL_VAC_HRS_TAKEN    DECIMAL (5,2)    NOT NULL WITH DEFAULT,
   LVL_VAC_HRS_EARNED   DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_VAC_HRS_ADJ      DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_VAC_HRS_LOST     DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_VAC_HRS_END_BL   DECIMAL (10,6)   NOT NULL WITH DEFAULT,
   LVL_LAST_VAC_MAX     DECIMAL (7,2)    NOT NULL WITH DEFAULT,
   LVL_CTO_HRS_TAKEN    DECIMAL (5,2)    NOT NULL WITH DEFAULT,
   LVL_CTO_HRS_EARNED   DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_CTO_HRS_ADJ      DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_CTO_HRS_END_BL   DECIMAL (10,6)   NOT NULL WITH DEFAULT,
   LVL_PTO_HRS_TAKEN    DECIMAL (5,2)    NOT NULL WITH DEFAULT,
   LVL_PTO_HRS_EARNED   DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_PTO_HRS_ADJ      DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_PTO_HRS_END_BL   DECIMAL (10,6)   NOT NULL WITH DEFAULT,
   LVL_LAST_PTO_MAX     DECIMAL (7,2)    NOT NULL WITH DEFAULT,
   LVL_SKL_HRS_TAKEN    DECIMAL (5,2)    NOT NULL WITH DEFAULT,
   LVL_SKL_HRS_EARNED   DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_SKL_HRS_ADJ      DECIMAL (9,6)    NOT NULL WITH DEFAULT,
   LVL_SKL_HRS_END_BL   DECIMAL (10,6)   NOT NULL WITH DEFAULT,
   LVL_LAST_SKL_MAX     DECIMAL (7,2)    NOT NULL WITH DEFAULT,
   LVL_1ST_MSG_SW       CHAR    (01)     NOT NULL WITH DEFAULT,
   LVL_2ND_MSG_SW       CHAR    (01)     NOT NULL WITH DEFAULT,
   LVL_3RD_MSG_SW       CHAR    (01)     NOT NULL WITH DEFAULT,
   LVL_4TH_MSG_SW       CHAR    (01)     NOT NULL WITH DEFAULT,
   PRIMARY KEY (LVL_EMPLOYEE_ID)
  )
IN PPPPCD.PPPLVL;
```
Attachment C - PAY-L note requesting retention of PPPLLI and PPPLL data

The following messages was sent to the PAY-L LISTSERV on Wednesday, June 20, 2001, 08:24:11.
*********************************************************************************************
We have started work on Service Request 14852 which requests Fiscal Year-to-Date Leave Liability Reporting. This will be added to the PPP640 process.

The Service Requests states:
"Until the appropriate programming is in place to capture the data required for the statements, locations must retain the data from the beginning of the new fiscal year and all activity affecting the ending balance."

This notice addresses the data retention issue.

Part of the requirement is that the carried forward leave liability as of the beginning of the fiscal year 2001-2002 must be established. Initial analysis has determined that the PPPLVL and PPPLL data created by PPP640 are sufficient for this need. Since this release will not ship in time for end of June PPP640 processing, a one-time program will be created which will require the end of June leave liability data on the PPPLVL and PPPLL tables.

So this note requests that all campuses save the PPPLVL and PPPLL table data from the end of June processing until such time as the release resulting from this SR is installed.

In addition, per the requirements, each month accumulative monthly liability data will be calculated from the PPPLVL and PPPLL data to calculate fiscal year-to-date liability. Since the programming will most likely be released in July some time, depending on that exact date and campus installation schedules, it might be required to also save the PPPLVL and PPPLL data from the end of July PPPLVL and PPPLL table data as well. The one-time will be written such that it will be able to process, individually and in sequence, multiple months' data. PPPLVL and PPPLL table data, in fact, will need to be retained each month until installation.

If there are any questions, please send electronic mail to Phil.Thompson@ucop.edu, or call at (510) 987-0468.