Coding the Cost Structure Field

The purpose of this instruction is to ensure proper use and coding of the Cost Structure field on Time and Attendance Reports (T&A's) and Amended T&A's. The Service cost account structure is comprised of a Subactivity, Project Number, and cross-charged Organization code (optional). The layout of the Cost Structure field is as follows:

- Columns 1-4 – Subactivity
- Columns 5-8 – Project Number (job number or must be zero filled)
- Columns 9-13 – Cross-charged Organization (optional)
- Columns 14-17 – Activity Code

When entering information into this section of the T&A, it is important that the respective elements of the Service cost account structure are positioned correctly in the Cost Structure field. Invalid subactivities/projects codes, improperly positioned codes or blank fields, etc., will cause the Federal financial System to charge payroll costs to the charged organization's primary fund source.

Approximately 60% of redistributions result from erroneous payroll transactions. Proper utilization of the cost structure on T&A's should eliminate the majority of redistributions resulting from invalid payroll transactions.

Example: Cost Structure Field on the T&A

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PAY N 2  S E WK                                        C
CDE R R C H IN SUN  MON  TUE  WED  THU  FRI  SAT  K COST STRUCTURE
?     ? ? ? ?
010 _ _ _ _  1 ____  0800 0800 0800 0500 0800 ____ 1 1261000020132S3B3_
010 _ _ _ v  1 ____  ____ ____ ____ 0300 ____ ____ 2 91412106201328TL1_
```