

The Benefits Expense Transfer Document

SECTION A. Basic Information

The Benefits Expense Transfer (BT) document has the same functionality as the Expense Transfer Adjustment in the HRIS payroll system.

1. WHAT IS IT?

The Benefits Expense Transfer document is used to transfer benefit charges for a particular accounting period (or set of periods) from one or more accounts to another account (or accounts).

2. WHY IS IT USED?

This document is used in the case where benefits expense has been charged to an incorrect account. This happens mainly in the case of some Contract and Grant accounts that are to be charged for wages only, not benefits.

3. WHO USES IT?

Account managers and support staff, payroll clerks, and Contract and Grant staff are typical users of the BT.

4. WHEN IS IT USED?

The BT document is used when benefits expense needs to be transferred for a given period.

The Benefits Transfer document cannot be used to transfer benefits for a specific person. Only the account number is specified on the document.

5. HOW IS IT USED?

In the FIS, the Benefits Expense Transfer document looks like this:

The screenshot shows a window titled "Benefits Expense Transfer". It is divided into several sections:

- Benefit Expense Transfer:** Document#: 01-ZQ9457598 Status: ? Initiator: COHENO Created: 02/10/1998 Amount: 0.00 Description: []
- Departmental Information:** Org Ref #: [] Fiscal year: 1998 Justification: []
- COA: Acct: [] SubAcct: []**
- From:** A table with columns: COA, Account, Object, Year, Prd, Amount. It contains one empty row with a checkbox to its left. Below the table are "Insert Line" and "Delete Line" buttons.
- To:** A table with columns: COA, Account, Object, Year, Prd, Amount. It contains one empty row with a checkbox to its left. Below the table are "Create Line" and "Delete Line" buttons.

On the right side of the window, there is a vertical toolbar with icons for OK, CANCEL, ROUTE, BALANCE, NOTES, and SubAcct.

Field Requirements

The following sections provide a breakdown of the zones (or component parts) of the BT document:

The "Document Header" Zone



This close-up shows the top portion of the window, including the "Benefit Expense Transfer" and "Departmental Information" sections. The fields are: Document#: 01-ZQ9457598 Status: ? Initiator: COHENO Created: 02/10/1998 Amount: 0.00 Description: [] Org Ref #: [] Fiscal year: 1998 Justification: []

The "Document Header" zone is composed of the "System Information" and "Departmental Information" sections.

Field Name	Title & Description	Other information
Amount	Amount This field shows the total dollar amount of wages for the transfer. This field automatically updates depending upon the amount(s) entered in the “From” and “To” zones of the document.	System generated. Display only.
Description	Description This field should contain a short description explaining why the transfer is necessary. This description appears on the monthly statements.	Twenty-five characters. Required.
Org Ref #	Organization Reference Number This field is for the initiating organization’s reference only.	Up to ten alphanumeric characters. Optional.
Fiscal Year	Fiscal Year This field should contain the fiscal year of the period for which the expense is being transferred.	Valid format is 19XX. Default is to current fiscal year. Required field in order to load the appropriate “From” lines.
Justification	Document Justification This field contains the reason for the expense transfer including the name of the person requesting the transfer. It does not appear on the monthly operating statements.	Up to four hundred characters. Required.

The “COA” Zone

In this zone, you will enter the COA/account from which the transfer is to be made. After entering the COA/account number, you have the opportunity to add sub account information. If you do not know the account or sub account number, clicking on the down arrow next to each field will take you to a search screen.

COA:	Acct: <input type="text"/>		SubAcct: <input type="text"/>	
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The “FROM “Zone

This zone of the document contains line items for each fiscal period from which benefits expense needs to be moved. Please refer to Section B1 for instructions on how to use the fiscal year field to move benefits expense.

From					
COA	Account	Object	Year	Prd	Amount
<input type="checkbox"/>					

Clicking on the “Insert Line” button in this zone will bring up the “Labor Ledger Balance” screen. From this screen you can load the amount of the fiscal period from which you wish to transfer expense. The “Labor Ledger Balance” screen looks like this:

Labor Ledger Balance - A21

FY:	Acct:	Objt:	Bal Type:	Pos:
1998	1912610	5625	AC	-----
Ch: UA	SubAcct: -----	SubObj: ---	Name: 1912610	
Jul:	12,633.37	Jan:	13,601.48	Annual: 96,102.96
Aug:	12,830.81	Feb:	2,131.99	Begin: 0.00
Sep:	12,893.98	Mar:	0.00	C & G: 0.00
Oct:	15,240.85	Apr:	0.00	
Nov:	13,291.37	May:	0.00	Yr End
Dec:	13,479.11	Jun:	0.00	Close: 0.00

FY:	Acct:	Objt:	Bal Type:	Pos:
1998	1912610	5760	AC	-----
Ch: UA	SubAcct: -----	SubObj: ---	Name: 1912610	
Jul:	11,112.75	Jan:	11,937.08	Annual: 84,368.25
Aug:	11,260.74	Feb:	1,871.12	Begin: 0.00
Sep:	11,316.14	Mar:	0.00	C & G: 0.00
Oct:	13,375.85	Apr:	0.00	
Nov:	11,664.89	May:	0.00	Yr End
Dec:	11,829.68	Jun:	0.00	Close: 0.00

This screen contains benefit expenses by object code for the account loaded for each month of the selected fiscal year. These amounts are the pools of money that represent benefits expense for all employees paid on the account.

You must select (by double-clicking on the amount) the first period from which you want to transfer expense. Doing this takes you back to the “From” zone of main document screen. The system automatically fills in Chart Code, Account Number, Object Code, Fiscal Year and Period, and Amount. The cursor is now in the amount field, and you may modify this field if you wish to move less than the total amount of dollars for the fiscal period.

The “Insert Line” button is used if you need to move benefit dollars from more than one fiscal period. When selected, this button takes you back to the labor ledger balance screen where you may select a second fiscal period by double-clicking on the amount field.

To delete a fiscal period chosen in error, place your cursor on any field on the line that you wish to delete and click on the “Delete” button.

To load “From” line items from a different fiscal year, see the instructions in Section B1 on the use of the “Fiscal Year” field.

The “TO” Zone

This zone of the document contains line items for each fiscal period to which benefits expense needs to be moved.

The screenshot shows a rectangular box labeled "To" at the top left. Inside the box, there are five columns of text: "COA", "Account", "Object", "Year", and "Prd". Below "Account" is a downward-pointing arrow icon. To the right of these columns is a large empty space labeled "Amount". Below the "Account" and "Amount" fields are two buttons: "Create Line" and "Delete Line".

To complete the “To” part of the transfer, place your cursor on any field in the “From” zone and click on the “Create Line” button at the bottom of the “To” zone. This will automatically load a “To” line with the same default information in each of the fields as is listed in the “From” zone.

You may edit only the account and amount fields. Benefit transfers between different fringe benefit object codes are not permitted.

If you are moving benefits from one account/object code to more than one account/object code, you can click on the “Create Line” button more than once (while your cursor is on the appropriate “From” line) to create the appropriate number of “To” lines.

6. EXAMPLES OF ITS USE

The following table and example explain the most common application of the BT document. For more information or help with an unusual transfer, contact the FMS Help Desk at (812) 855-0375.

Example 1: To transfer benefits expense from an incorrect account to the proper account.

Situation	Steps	Results
Benefits have been charged in error to various object codes on account number 1043999 in May 1995. All benefits from this account need to be moved to account number 4843903.	Enter the incorrectly charged account/object codes in the "From" zone of the document, and the correct account/object codes in the "To" zone.	Incorrectly charged account/object codes credited. Correct account/object codes debited.

Benefit Expense Transfer

Document#: 01-XH6538398 Status: ?
 Initiator: COHENO
 Created: 02/10/1998
 Amount: 39.44
 Description: Correct Payroll #12

Departmental Information
 Org Ref #: 91-0213
 Fiscal year: 1998
 Justification: Benefits

COA: UA Acct: 1912610 SubAcct:

From

	COA	Account	Object	Year	Prd	Amount
1	UA	1912610	5760	1998	04	17.53
		GENFMD FMOP	FMS ADMINISTRATION			FICA
2	UA	1912610	5773	1998	04	21.91
		GENFMD FMOP	FMS ADMINISTRATION			RETIRE NXMPT

To

	COA	Account	Object	Year	Prd	Amount
1	BL	4843903	5760	1998	04	17.53
		FEDERP WPTP	NSF SBR-9319835	OSTROM		FICA
2	BL	4843903	5773	1998	04	21.91
		FEDERP WPTP	NSF SBR-9319835	OSTROM		RETIRE NXMPT

NOTE: The scroll bar to the right of the "From" and "To" zones in the screen above indicate that there are **more** than two lines of data in each zone. The scroll bar can be used to move up and down between lines when more than two lines appear on the document.

7. ROUTING/APPROVAL

The BT document routes to account managers (or their primary delegates) whose accounts appear on the document. Please note that the account manager does not have the ability to edit any fields on this document during review as is possible with other financial documents. If the account manager is not an FIS user, the document will be routed to the FMS workgroup which will send a paper copy of the document to the account manager for approval.

The document then routes to any organizational review hierarchy. Next, this document will route to FMS payroll for review of appropriateness of the transfer. Finally, the document will route through special conditions routing for approval to a Contract and Grant workgroup if a C & G account is involved.

8. GENERIC EXCEPTIONS TO CONSIDER

- Only fringe benefit labor object codes are allowed on this document.
- The document must have at least one “**FROM**” segment and one “**TO**” segment.
- The total amount on the “**FROM**” side must equal the total amount on the “**TO**” side.
- Transfers cannot be made between two different fringe benefit labor object codes. Only the “Account” and “Amount” fields may be edited in the “**TO**” zone.

9. WHAT EFFECTS DOES ITS USE HAVE?

The BT document moves expense(s) to the appropriate account(s), thereby affecting the General Ledger and the account(s) involved.

10. GENERIC PROBLEMS THAT MIGHT BE ENCOUNTERED

The **Justification** field is required and should include as many pertinent details as possible. At a minimum, this field must explain the reason why the transfer is necessary and include the name of the person requesting the transfer. This information is necessary for auditing purposes; the document will be disapproved if this field is left incomplete.

SECTION B: Additional Information

1. Special Features

Fiscal Year Field

The **Fiscal Year** field in the departmental information section is used differently in this document as compared to other TP documents. In the BT document, this field is used to load the appropriate data onto the Labor Ledger Balance screen. If, for example, you needed to transfer benefit data from both the 1996 fiscal year as well as the 1997 fiscal year, you would need to access this field a second time after you loaded your 1996 “From” lines and key 1997 into the fiscal year field. This would allow you to load the appropriate 1997 amounts in the “From” lines.

Also, please note that each “From” and “To” line item has a fiscal year associated with it. This is the fiscal year for which that particular entry’s expense is being moved.

Pending Ledger Entries

As with other TP documents, **Pending Ledger Entries** are created immediately as part of the routing process. These accounting entries are useful in helping you see what effect your transaction has on an account’s current balance. You may view the pending ledger entries by double clicking on the “Org Ref #” field on a document before it has been approved and posted to the general ledger through the nightly batch cycle.

These entries for the BT document are more complex than for other financial documents because of the A21 reporting requirements. An example of a pending ledger entry for a benefits transfer document is shown on the next page. In this example, \$1,200 (September, 1997) in object code 5625 is being moved from account 1912610 to account 1912640.

FIS Transaction Processing - [Pending Ledger Entry Display]

File Edit Workflow Inquiries Options Help

Origin Code: 01 Document Mbr: PF6538598

Seq #	CoA	Account	Obj	BT	OT	UnFY	UP	PFY	PP	Amount	D/C
1	UA	1912610	5625	AC	EX			1998	03	1,200.00	C
2	UA	1912610	5625	A2	EX			1998	03	1,200.00	D
3	UA	1912610	5625	A2	EX	1998	03	1998	03	1,200.00	C
4	UA	1912640	5625	AC	EX			1998	03	1,200.00	D
5	UA	1912640	5625	A2	EX			1998	03	1,200.00	C
6	UA	1912640	5625	A2	EX	1998	03	1998	03	1,200.00	D

More... OK

For each “From” and “To” line on the document, three ledger entry lines are created for the benefits transfer. It is necessary to create three ledger entry lines instead of the normal single entry because of the A21 reporting requirements.

With the first ledger entry line we have to post the transfer information to the current period in which it is approved like any other accounting information to be reflected on the general ledger. This entry is contained on the line items with Balance Type (BT) code of AC for actual.

The period in which the document is approved is added to the University Period (UP) column as part of the nightly batch cycle. If the document in this example were to be approved in October, 1998, the university fiscal year and period for lines 1 & 2 (and lines 4 & 5) would be updated with fiscal year 1999 and period 4 as part of the nightly batch cycle.

Because the A21 process has to accurately report the effort expended in the payroll period being adjusted (rather than in the current period as is done on the general ledger), the other two ledger entry lines with Balance Type code of A2 (for A21 reporting) are also necessary for each line item on the BT document. In this example, for A21 purposes, lines 1 and 2 offset each other as current period entries so that the credit amount on line 3 will be reflected in the original pay period on the A21 report. This pattern is followed with every three ledger entry lines corresponding to each line item on the document.