Salary Expense Transfer

ST
# Table of Contents

Salary Expense Transfer Document Overview ................................................................. 3
Path to get to the Salary Expense Transfer ......................................................................... 4
Salary Expense Transfer (ST) Document Layout ................................................................. 5
Tabs of the Salary Expense Transfer .................................................................................... 7
  Document Overview Tab ..................................................................................................... 7
  Ledger Balance Importing tab ............................................................................................ 8
  Accounting Lines tab ........................................................................................................ 11
  Labor Ledger Pending Entries tab ....................................................................................... 14
Notes And Attachments tab ................................................................................................. 15
Ad Hoc Recipients Tab ......................................................................................................... 16
Route Log Tab ..................................................................................................................... 18
Salary Expense Transfer Overview

The Salary Expense Transfer (ST) document is used to move salary and employee benefit expenses that have been charged to the wrong account or object code.

The ST document is used to move the expenses:
- for a specific employee,
- for a particular accounting period (or set of periods),
- FROM one or more accounts, TO one or more other accounts.

This error could have occurred for a number of reasons, including, but not limited to:
- initial account misinformation,
- a payroll system problem, or
- an account or object code correction made after an employee was paid which needs to be retroactive

The ST document:
- can be initiated by a user with the appropriate roles and permissions, as indicated below* or
- will automatically be generated by the Kuali Financials Effort Certification process when a change in effort (percent time) is made

In order to be able to initiate a Salary Expense Transfer (ST), the initiator must have certain roles and permissions in Kuali Financials, including:
- Departmental User and Departmental Labor User roles,
- Access to view financial information on the account(s) FROM which the salary expenses are to be transferred. This would include being the Fiscal Officer, Account Manager or Account Supervisor on the account(s), or having another role involving the rights to view all information, in all accounts in the organization corresponding to the account.

If the account the expenses are being moved TO is a Sponsored project (SPON Sub-Fund Group Code), then expenses must be Allowable, Allocable, and Reasonable as defined by OMB Uniform Guidance.

In addition:
- **Expenses must benefit the project**
  The expenses being transferred must have benefited the project to which they are being moved.
- **The transfer must be completed and submitted in a timely manner**
  Costs should be transferred as soon as the error or need for the cost transfer is discovered, **but no later than 90 days after the close of the month.**
  - In rare circumstance a late Salary Expense Transfer (ST) will be considered for approval but must include a detailed justification for the lateness of the transfer.
- **Must conform to university and sponsor allowability standards**
  The cost to be transferred must be an allowable cost under the Institute’s financial policies and/or sponsor award terms.
- **The transfer may not be made for the following reasons:**
  - to cover cost overruns or to utilize unspent funding,
  - if the cost was incurred after the end date of a project,
  - to avoid restrictions imposed by the award, or
  - for other reasons of convenience
Path to get to the Salary Expense Transfer

This is the path to follow to get to the Salary Expense Transfer (ST) document.

![Path to Salary Expense Transfer](image)

Alternatively, you can search for the Salary Expense Transfer using the search bar.

<table>
<thead>
<tr>
<th>Document</th>
<th>Purpose</th>
<th>Users</th>
<th>Restrictions</th>
<th>Routing</th>
</tr>
</thead>
<tbody>
<tr>
<td>ST Salary Transfer</td>
<td>To move salaries and the associated employee benefit charges for a given employee for a particular accounting period (or set of periods) from one or more accounts to one or more other accounts.</td>
<td>Department Labor Users and central users</td>
<td>When Sponsored Accounts are involved Uniform Guidance rules do not permit salary transfers to occur for a period that has been certified.</td>
<td>1. Fiscal Officer &lt;br&gt; 2. Accounting Reviewer &lt;br&gt; 3. Grants and Contracts Processor (if a sponsored account is involved)</td>
</tr>
</tbody>
</table>
Salary Expense Transfer (ST) Document Layout

The ST document has two main parts:

1. The Document Header
2. The Salary Expense Transfer Tabs

![ST Document Layout](image)

Please note, for demonstration purposes the tabs were collapsed using the **Collapse All** button. When the ST document is first accessed, the first three tabs will be opened. Open all the tabs by using the expand all button or open each tab, one at a time, by clicking **Expand** on each individual tab.
The DOCUMENT HEADER displays the:

- Document Number (Doc Nbr)
- Initiator
- Status and
- Date and Time Stamp (Created).

These four fields in the Document Header are automatically filled-in when you initiate (open) a new document. The Status will update based on actions taken by the initiator, as well as, approvers and reviewers, as the document routes for approval.

The other three fields (Doc Nbr, Initiator and Created) cannot be changed or modified in any way.

It’s a good idea to write down the Doc Nbr on your original documentation so you can easily pull up the ST when you are performing a search.

Remember, click this icon 😡 for on screen help.
Tabs of the Salary Expense Transfer

Three tabs of the ST are always required: Document Overview, Ledger Balance Importing and Accounting Lines.

Document Overview Tab

Start with clicking on the Document Overview tab to expand it.

Document Overview shows what the Salary Expense Transfer document is created for and it allows the user to enter both a Description (required) and a brief Explanation (optional).

NOTE: As always, fields marked with an asterisk (*) are required and cannot be left blank.

Description is a required field that can hold up to 40 characters. Choose terminology that will make sense to you later when you perform searches. This description will appear in the general ledger as the title for this transaction. (The Action List is a user specific list of the document’s requiring their review, completion, approval or acknowledgement. The description will show on the Action List.)

Explanation is optional, but can be very useful to the initiator and the subsequent approvers as the document routes through the workflow approval process.

Org. Doc # is an optional field defined for departmental purposes.

Total Amount is a display field that will populate after the Accounting Lines tab is completed and saved.

We completed the Document Overview tab as follows:

![Document Overview Tab Example]

We will keep the Document Overview tab open. Unlike most other documents, you cannot save at this point. The next tab must be completed prior to saving.
Ledger Balance Importing tab

Click on the Ledger Balance Importing tab.

The Ledger Balance Importing tab allows the user to enter criteria to search for the Labor Ledger record that needs to be corrected. After the user enters the Employee ID (Emp ID), the name of the employee is displayed on the screen below the number. To search by name for the Emp ID, Click to search by name in the Person Lookup screen.

Here is the person lookup screen. In our example we will look for James Smith.

Click

Note the retrieved records will appear beneath the search criteria screen.
Click on return value of the record of your choice. (In this example there was only one item, in other situations there may be two or three choice. For instance, had we only searched on the last name of Smith, we would have had to pick James from the list of Smiths).

The information will fill the *Emp ID field of the **Ledger Balance Importing** tab.

---

**Click** Search
The **Ledger Balance Lookup for Salary Expense Transfer Document** will be the next screen.

```
Ledger Balance Lookup for Salary Expense Transfer Document

* Fiscal Year: 2016
* Employee ID: 123456789

Searching...

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Chart Code</th>
<th>Account Number</th>
<th>Sub-Account Number</th>
<th>Object Code</th>
<th>Sub-Object Code</th>
<th>Balance Type Code</th>
<th>Position Number</th>
<th>Object Type Code</th>
<th>Employee Name</th>
<th>Beginning Balance Amount</th>
<th>Beginning Balance Amount</th>
<th>Account Line Annual Balance Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>SI</td>
<td>1200862</td>
<td>-----</td>
<td>5202</td>
<td>---</td>
<td>AC</td>
<td>00003619</td>
<td>EX</td>
<td>Smith, James</td>
<td>0.00</td>
<td>0.00</td>
<td>30,857.50</td>
</tr>
</tbody>
</table>

Click in the box(es) preceding the month(s) you wish to select, or use the Select All button as necessary.
```
In our illustration we will choose August. Click return selected.

You will be returned to your document, but will need to open the Accounting Lines tab.

**Accounting Lines tab**

Click on the ↘ button on the Accounting Lines to expand it.

The Accounting Lines tab FROM section will fill with the data from the month you selected.
Click . This will fill the same line of accounting into the To section of Accounting Lines tab.

Now adjust the TO line as necessary. If needed you can click the the FROM line again if you will be moving the expense TO more than one account. In our example we changed the account number here.

Next we will change the FROM and TO amounts to $500 as we are only transferring a portion of the expense.

Please note that you do not have the ability to edit the Object Code. Also, if you are moving salary from multiple months, please ensure that you allocate the correct portion to each Pay Period (Pay Per above corresponds to the accounting period; July is 01, August is 02, September is 03, etc.)
Note the changes in the **FROM** and **TO** sections.

![Accounting Lines Tab](image)

**FROM**

<table>
<thead>
<tr>
<th>CHART</th>
<th>ACCOUNT</th>
<th>OBJECT</th>
<th>POSITION</th>
<th>PAY FY</th>
<th>PAY PER</th>
<th>PAY HRS</th>
<th>FRINGE BENEFIT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SI Stevens Institute</td>
<td>1200862</td>
<td>AQUATICS</td>
<td>5202</td>
<td>00003619</td>
<td>2016</td>
<td>0</td>
<td>0</td>
<td>500.00</td>
</tr>
</tbody>
</table>

**TO**

<table>
<thead>
<tr>
<th>CHART</th>
<th>ACCOUNT</th>
<th>OBJECT</th>
<th>POSITION</th>
<th>PAY FY</th>
<th>PAY PER</th>
<th>PAY HRS</th>
<th>FRINGE BENEFIT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SI Stevens Institute</td>
<td>110027</td>
<td>MUSIC</td>
<td>5202</td>
<td>00003619</td>
<td>2016</td>
<td>0</td>
<td>0</td>
<td>500.00</td>
</tr>
</tbody>
</table>

Click **save** after completing each tab!

The save button is located on a ribbon that will stay at the bottom of your screen while in a document.

![Save Button](image)

Saving will update the **Total:** on the Accounting Lines Tab as well as the **Total Amount:** in the Document Overview Tab, shown the following page.

![Accounting Lines Tab](image)

**FROM**

<table>
<thead>
<tr>
<th>CHART</th>
<th>ACCOUNT</th>
<th>OBJECT</th>
<th>POSITION</th>
<th>PAY FY</th>
<th>PAY PER</th>
<th>PAY HRS</th>
<th>FRINGE BENEFIT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SI Stevens Institute</td>
<td>1200862</td>
<td>AQUATICS</td>
<td>5202</td>
<td>00003619</td>
<td>2016</td>
<td>0</td>
<td>0</td>
<td>500.00</td>
</tr>
</tbody>
</table>

**TO**

<table>
<thead>
<tr>
<th>CHART</th>
<th>ACCOUNT</th>
<th>OBJECT</th>
<th>POSITION</th>
<th>PAY FY</th>
<th>PAY PER</th>
<th>PAY HRS</th>
<th>FRINGE BENEFIT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SI Stevens Institute</td>
<td>110027</td>
<td>MUSIC</td>
<td>5202</td>
<td>00003619</td>
<td>2016</td>
<td>0</td>
<td>0</td>
<td>500.00</td>
</tr>
</tbody>
</table>
Labor Ledger Pending Entries tab

Click \( \uparrow \) on the **ACCOUNTING LINES** tab to minimize it.

**Labor Ledger Pending Entries (LLPE)** displays Labor Ledger transactions that are pending until the ST is fully approved and the Labor Ledger is updated updated. Pending Entries shown on this tab will go away after the document status turns **FINAL**, (one day after the document is FINAL). Before saving the ST, the LLPE tab will report that there are no pending entries. After the ST is submitted, LLPE will look similar to the screen shown below.

<table>
<thead>
<tr>
<th>Sequence Number</th>
<th>Fiscal Year</th>
<th>Chart</th>
<th>Account</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Period</th>
<th>Balance Type</th>
<th>Obj. Type</th>
<th>Amount</th>
<th>Debit Credit Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2016</td>
<td>SI</td>
<td>1200862</td>
<td></td>
<td>5202</td>
<td></td>
<td></td>
<td></td>
<td>AC</td>
<td>EX</td>
<td>500.00</td>
<td>C</td>
</tr>
<tr>
<td>2</td>
<td>2016</td>
<td>SI</td>
<td>1200862</td>
<td></td>
<td>5202</td>
<td></td>
<td></td>
<td></td>
<td>A2</td>
<td>EX</td>
<td>500.00</td>
<td>D</td>
</tr>
<tr>
<td>3</td>
<td>2016</td>
<td>SI</td>
<td>1200862</td>
<td></td>
<td>5202</td>
<td></td>
<td></td>
<td>02</td>
<td>A2</td>
<td>EX</td>
<td>500.00</td>
<td>C</td>
</tr>
<tr>
<td>4</td>
<td>2016</td>
<td>SI</td>
<td>1200862</td>
<td></td>
<td>5401</td>
<td></td>
<td></td>
<td></td>
<td>AC</td>
<td>EX</td>
<td>150.00</td>
<td>C</td>
</tr>
<tr>
<td>5</td>
<td>2016</td>
<td>SI</td>
<td>1200862</td>
<td></td>
<td>5401</td>
<td></td>
<td></td>
<td></td>
<td>A2</td>
<td>EX</td>
<td>150.00</td>
<td>D</td>
</tr>
<tr>
<td>6</td>
<td>2016</td>
<td>SI</td>
<td>1200862</td>
<td></td>
<td>5401</td>
<td></td>
<td></td>
<td>02</td>
<td>A2</td>
<td>EX</td>
<td>150.00</td>
<td>C</td>
</tr>
<tr>
<td>7</td>
<td>2016</td>
<td>SI</td>
<td>1100273</td>
<td></td>
<td>5202</td>
<td></td>
<td></td>
<td></td>
<td>AC</td>
<td>EX</td>
<td>500.00</td>
<td>D</td>
</tr>
<tr>
<td>8</td>
<td>2016</td>
<td>SI</td>
<td>1100273</td>
<td></td>
<td>5202</td>
<td></td>
<td></td>
<td></td>
<td>A2</td>
<td>EX</td>
<td>500.00</td>
<td>C</td>
</tr>
<tr>
<td>9</td>
<td>2016</td>
<td>SI</td>
<td>1100273</td>
<td></td>
<td>5202</td>
<td></td>
<td></td>
<td>02</td>
<td>A2</td>
<td>EX</td>
<td>500.00</td>
<td>D</td>
</tr>
<tr>
<td>10</td>
<td>2016</td>
<td>SI</td>
<td>1100273</td>
<td></td>
<td>5401</td>
<td></td>
<td></td>
<td></td>
<td>AC</td>
<td>EX</td>
<td>150.00</td>
<td>D</td>
</tr>
<tr>
<td>11</td>
<td>2016</td>
<td>SI</td>
<td>1100273</td>
<td></td>
<td>5401</td>
<td></td>
<td></td>
<td></td>
<td>A2</td>
<td>EX</td>
<td>150.00</td>
<td>C</td>
</tr>
<tr>
<td>12</td>
<td>2016</td>
<td>SI</td>
<td>1100273</td>
<td></td>
<td>5401</td>
<td></td>
<td></td>
<td>02</td>
<td>A2</td>
<td>EX</td>
<td>150.00</td>
<td>D</td>
</tr>
</tbody>
</table>

In our example, note the 6 entries generated by the two lines we entered. An explanation of each follows.

- Line 1 is the entry to move the actual (**Balance Type**: AC) expense **FROM** account 1200862, the credit entry.
- Lines 2 and 3 are the A21 (**Balance Type**: A2) adjustments to the appropriate accounting period (**Period**).
- Lines 4 through 6 are the associated employee benefits expenses for lines 1 through 3.
- Line 7 is the entry to move the actual (**Balance Type**: AC) expenses **TO** account 1100273, the debit entry.
- Lines 8 and 9 are the A21 (**Balance Type**: A2) adjustments to the appropriate accounting period (**Period**).
- Lines 10 through 12 are the associated employee benefits expenses for lines 7 through 9.
Transactions recorded to the A21 Balance Type (A2) are used for the time and effort certification process. These transactions will impact the salary and benefit amounts in the accounting period in which the original payroll was posted.

Transactions recorded to the Actuals Balance Type (AC) will impact the salary and benefit amounts in the accounting period in which the Salary Transfer document is posted to the general ledger.

**Example:** A Salary Transfer document is prepared and posted to the GL in September to move payroll charges from August. The A2 transactions will impact the August payroll and benefit expense totals. The AC transactions will affect the September payroll and benefit expense totals.

Click [劳动挂失记录] tab to minimize it.

**Notes And Attachments tab**

Click [展开] tab to expand it.

**Notes and Attachments** is used to provide supplementary documentation regarding the Salary Expense Transfer, such as a worksheet showing how the amount was determined and the required documentation. You can add just a note to the document using the **Note Text** box, or you can add a note and an attachment. The **Note Text** box is required when adding an attachment. To attach a file, click on the **Browse...** button and chose the file from your computer to attach. If you select the wrong file, you can use the **Remove Attachment** button to delete it. Once you have your attachment and/or your note added, click the **Add** button.

Once the note or attachment is added, the header of the tab will update with the number of notes/attachments added. Notice that you also have the ability to send an FYI to a specific user. Search for or enter their name in the Notification Recipient box and then click **Send**.

Proper documentation is necessary. This will ensure that the Salary Expense Transfer document can sustain internal and external audit months or even years after the fact.

**The following items should be attached to the ST document:**

- A thorough explanation as to why the transaction is necessary
- 90 day Justification Letter (if applicable) Written justification is required if the transfer is in excess of 90 days (typically only required for transfers TO a Sponsored project)
- **PLEASE be sure social security numbers do not appear on any attachments.**
In our illustration we added a note of why we were completing a salary expense transfer.

Remember to click the **ADD** button for each line of entry to present a new line.

Click the **save** button after completing each tab!

Click the **expand** button on the **NOTES AND ATTACHMENTS** tab to minimize it.

**Ad Hoc Recipients Tab**

Click the **expand** button on the **AD HOC RECIPIENTS** tab to maximize it.

A user can enter names into Ad Hoc Recipients to route the document to individuals outside the established routing for approval (we will look at approvals required in the Route Log tab).

**Action Requested:** there are three choices: APPROVE, FYI and ACKNOWLEDGE

**APPROVE** requires the named person to review and approve the document. This person will be interjected into the routing BEFORE the next scheduled person and he/she must approve before the document will continue.

**FYI** does not require any action by the recipient.
ACKNOWLEDGE requires the recipient to open the document. It does not delay the processing. However, the document will never reach its status of FINAL until the recipient asked to ACKNOWLEDGE has opened the document.

The save button is located on a ribbon that will stay at the bottom of your screen while in a document.

Click the on the AD HOC RECIPIENTS tab to minimize it.

The user needs to submit the document, using the submit button on the ribbon on the bottom of your screen. A message will present at the top of the document noting the document was successfully saved or indicating an error. In the case of an error, the user will be directed to the tab with the error or missing information.

Click submit.
Route Log Tab

Click the ▼ on the ROUTE LOG tab to maximize it.

Route Log tells you where a document is in the workflow process. This is a helpful place to come back and see whether your document is complete. From the Route Log tab, the user can see the already Actions Taken, the Pending Action Requests, as well as the Future Action Requests.