UNIVERSITY OF HAWAII

Salary Expense Transfer (ST) User Guide

Creating and Editing

Fiscal Services Office
June 2021
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Background

The Salary Expense Transfer (ST) document is used to move employee salaries and fringe benefit charges for a paid date from one or more accounts to one or more accounts. The transfer of salaries and fringe for more than one paid date on the same document is also possible. Each salary transfer accounting line is assigned a paid date in order to properly balance the Transfer From to the Transfer To salary transaction accounting line(s) within each paid date.

This document is used to correct an employee's payroll expense that was charged to an incorrect accounting string. This error could occur for several reasons, including:

- Someone mis-keyed the payroll information, so the expense was initially posted to the wrong account.
- An employee was paid for work on a grant before the Contracts and Grants (CG) account was established, and the wages were initially posted to another account.
- The wages were initially paid on an expired or invalid account.
- An error was made when the employee was hired.
- A retroactive correction occurred in which the account code was changed after an employee was paid.
- The expenses should have been charged to a sub-account that was not established at the time of the original expense.

Business Rules

The general business rules for STs are detailed below:

- Initiating and approving ST documents is controlled and limited by the following KFS user roles: ST Initiator (10037) and Labor Inquiry (10028). Check with your respective business office staff to ensure that you have the appropriate role assignment.
- The initiator transfers salary in the Accounting Lines tab’s ‘From’ and ‘To’ sections, with the associated fringe transferred by the system and displayed in the Labor Ledger Pending Entries (LLPE) tab prior to document finalization.
- Multiple entries may be generated and will vary from ST to ST depending upon whether the ‘From’ and ‘To’ accounts are considered ‘imposed’ or ‘non-imposed’.
  - An ‘imposed’ account’s fringe benefits are paid by the University of Hawaii (UH). An example of an imposed account would be trust fund accounts (7-digit KFS accounts that start with 4).
  - A ‘non-imposed’ account has fringe benefits paid by the State of Hawaii (State). An example of a non-imposed account would be general fund accounts (7-digit KFS accounts that start with 1).
- ST transfers between imposed and non-imposed accounts may generate the following entries:
  - D71 – These entries are accumulated into a clearing account in the general ledger and are monitored by General Accounting. See Appendix A5 - Scenario #2 for an example of these entries.
  - Workers Compensation (WC), Unemployment Insurance (UI) and Vacation (VAC) – The non-imposed expense adjustment and offset balancing entries are generated and recorded only in the general ledger as well. See Appendix A5 – Scenario #2 for an example of these entries.
- Other generated entries associated with STs are ‘A21’, or otherwise commonly referred to as ‘A2’ entries. These entries only affect the labor ledger, reclassify salary from paid date to service date and are an important component to effort certification processing.

Other Considerations

An ST is not designed to do an object code adjustment, which means if the ST initiator wants to move salary out of an accounting string with object code 2001 (regular salary) then the transfer to accounting string will also
contain object code 2001. Contact the UH Payroll Office and the Office of Human Resources (OHR) to correct assignment of the proper object code on future labor transactions.

The ST eDoc is currently designed to transfer salary and fringe with positive balances. Should a department need to process a negative (credit) balance transfer of salary and fringe not created by an earlier ST eDoc, please contact General Accounting for further assistance.

An Effort Certification Salary Transfer document (ECST) is automatically generated when a change is made to an Effort Certification document which maintains consistency between the effort report and the labor ledger. ECSTs are not covered in this user guide. ECST instructions are located at the following Office of Research Services link: http://www.ors.hawaii.edu/index.php/fy2017-effort-certifications-and-cost-sharing-effort-certifications.

Access to Salary Expense Transfer Screen

Main Menu tab → Transactions → Labor Distribution → Salary Expense Transfer

When the user selects Salary Expense Transfer from the Labor Distribution submenu group in the Transactions group on the Main menu, the system opens the ST document and automatically expands the Document Overview, Ledger Balance Importing and Accounting Lines tabs for completion. To minimize the screen display, you may click the ‘collapse all’ button in the upper right corner of the ST document. Click ‘show’ on the desired tab(s) to open them individually. The ST document consists of a document header and 8 tabs, including three unique tabs – Ledger Balance Importing, Error Certification, and Labor Ledger Pending Entries. Minimally, an ST document may be saved if the required fields in the Document Overview and Ledger Balance Importing tabs are completed.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.
This document allows the user to:

- Select the labor ledger salary expense records from the Labor Balance Importing tab.
- Make changes to the amounts in the ‘From’ section of the Accounting Lines tab and/or delete the line(s).
- Populate the ‘To’ section with the Salary Expense record(s) copied in the ‘From’ section of the Accounting Lines tab.
- Make changes to the account(s) and/or amount(s) in the ‘To’ section of the Accounting Lines tab and submit the document.
- View the labor entries in the Labor Ledger Pending Entries tab.

In the following sections, three ST samples will be presented. Due to the inherent sensitivity of the information, all screenshots displaying Employee ID, Employee Name and Position Numbers have been altered.

- ST Scenario #1: From 1 imposed to 1 imposed account (1 paid date)
- ST Scenario #2: From 1 imposed to 2 non-imposed accounts (1 paid date)
- ST Scenario #3: Prior year non-imposed G-Fund (G000) to imposed (1 paid date)
ST Scenario #1 - From 1 imposed account to 1 imposed account (1 paid date)

This section will proceed through the steps of creating an ST from 1 imposed account to 1 imposed account with 1 paid date. ST document creation starts with inputting the details necessary within the Document Overview tab.

**Document Overview Tab**

<table>
<thead>
<tr>
<th>Description</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description: 017-CG 37 Pd Dt 10/04/19 Mouse</td>
<td>To move salary and fringe for Mouse, Mickey who was charged to the wrong account. Transfer is allowable, allocable and reasonable. Paid date 10/04/19.</td>
</tr>
</tbody>
</table>

1. **Description** – (Required; limited to 40 characters) The 1-paid date formatting convention for the ST eDoc description field is as follows: [###] [CG ##] [Pd Dt mm/dd/yy] [Employee Last Name]
   - [###] = 3-Digit Fiscal Office (FO) Code (example-for SOEST the 3-digit code is 017)
   - [CG ##] = (only if applicable) CG Account responsibility ID number located on the Accounts Inquiry screen (Account 6105011), ‘Contracts and Grants’ tab (example-CG37).
   - [Pd Dt mm/dd/yy] = Paid date (example-Pd Dt 10/04/19). Note: Paid date in the mm/dd/yyyy (10/04/2019) format is OK too.
   - [Employee Last Name] = Last name of employee (example-Mouse)
   - Description based on the examples above is: 017-CG37 Pd Dt 10/04/19 Mouse
   - For an ST with 2 or more paid dates, the formatting convention is: [###] [CG ##] [Various] [Employee Last Name]. The Initiator lists the paid dates in the Explanation field.

2. **Explanation** – (Recommended) Enter a detailed reason to justify the creation of this ST eDoc and the paid dates if 2 or more paid dates are involved. This additional information is useful not only to the department but also to the central offices (such as General Accounting (GA) and/or the Office of Research Services (ORS)) should a review of the eDoc become necessary (limited to 400 characters).

3. **Organization Document Number** - (Optional) A departmental internal reference number. Seek guidance from the business office on whether an Organization Document Number is needed.

4. **Total Amount** - (Display Only) Updates as the ST is completed.

**Ledger Balance Importing Tab**

The Ledger Balance Importing tab allows the user to enter search criteria for the labor ledger record that needs to be corrected.

After the user enters the Employee ID, the name of the employee is displayed on the screen.
1. **Fiscal Year of Paid Date** – *(Required)* Enter the fiscal year of the paid date(s) needing adjustment. KFS defaults this value to the current fiscal year.

2. **Emp ID** – *(Required)* A valid 8-digit Employee (UH) ID needs to be entered in this field to proceed further in the ST creation process. Click on the magnifying glass icon (🔍), if needed, to find valid values for the respective field. An initial left mouse click after the input of the Emp ID number allows the system to verify whether the ID number is valid. If it is valid, the employee’s name (Last Name, First Name) will appear below the Emp ID field. If the ID is not valid, the ‘person is not found’ message will display below the Emp ID field.

3. Click and the Ledger Balance Lookup for Salary Expense Transfer screen appears.

**Ledger Balance Lookup for Salary Expense Transfer Document Screen**

- **Fiscal Year of Paid Date**
- **Employee ID**
- **Chart Code**
- **Account Number**
- **Sub-Account Number**
- **Object Code**
- **Sub-Object Code**
- **Balance Type Code**
- **Position Number**
- **Object Type Code**
- **Payroll Number**
- **Employee Name**
- **Beginning Balance**
- **Contracts**
- **Beginning Balance Amount**
- **Account Line**
- **Annual Balance Amount**

Click on checkbox to select paid date to transfer.
1. **Select Paid Date Checkbox – (Required)** Choose the paid date for the accounting string (Chart-Account-Object Code) to transfer by clicking on the desired checkbox. A small checkmark will appear if you have selected the box correctly. In this case, the 10/04/2019 checkbox for account 6105011 is selected. 

   NOTE: A paid date checkbox will be available for selection until the specific paid date balance is reduced to zero from a previously processed ST or STs.

2. Once the checkbox is selected, press **Return** and the ST creation process will continue with the selected value(s) returned to the ‘From’ section in the Accounting Lines tab.

**Important Note:** Due to the sensitive nature of the data, viewing and access to employee labor accounts is secured and limited with user labor roles. If the employee specified on the ST is paid from any accounts that are not authorized under the initiator’s security, KFS will prevent the display and access to those accounts and the following message will appear:

![Ledger Balance Lookup for Salary Expense Transfer Document](image)

**Accounting Lines tab – ‘From’ and ‘To’ Sections**

Based on the selection made on the Ledger Balance Lookup for Salary Expense Transfer Document screen, the salary account data is populated into the ‘From’ section of the Accounting Lines tab. The Amount and the Override boxes (if any) will be editable in both the ‘From’ and ‘To’ sections. To populate the ‘To’ section of the ST, the initiator will click on **Copy** to load the ‘From’ section Chart, Account Number, Sub-Account, Amount, and other fields into the ‘To’ section of the ST. As shown below, certain fields in the ‘To’ section will be editable.
AFTER copy button is pressed:

Once the ‘To’ section is populated, the initiator may choose to save the ST either before or after any edits have been made in the ‘To’ section. In either case, a save will trigger edits to validate changes (if any) made in the ‘To’ section Chart, Account Number or Sub-Account, as well as verify the ‘From’ and ‘To’ Amounts being transferred are equal. Should an error appear (such as the ‘Account expired’ message shown above), make the needed corrections and click **save** again. If the document accepts the edits, the **Document was successfully saved** message will display in the top left corner of the document right above the Document Overview tab.
Screenshot of Accounting Lines tab with updated ‘To’ section information, the *Account Expired Override check box is checked, indicating the user clicked on the box to use the expired account.

Notes & Attachments Tab-Salary Transfer Support
Include any comments or documentary support in the Notes and Attachments tab. See Appendix A3 for suggested supporting ST documentation. For more information about the Notes and Attachments tab, please refer to the Standard KFS eDoc Layout User Guide.

Error Certification Tab
The ST creation process may require the Initiator to complete the Error Certification tab. See Appendix A4 for more information.

Labor Ledger Pending Entries Tab
After successfully submitting or saving the ST, KFS generates the appropriate salary and associated fringe benefits entries using the existing ‘From’ section entries found in the labor ledger and will prorate these amounts, as necessary. Note that these entries are ‘pending’ and are not officially recorded into the labor and general ledgers until the ST is finalized and the eDoc is processed overnight through the labor scrubber program. AC (Actual) Balance Type entries will be recorded in both the general and labor ledger while A2 Balance Type entries only appear in the labor ledger. See Appendix A5 for more information.

Ad Hoc Route Tab
The Ad Hoc Route feature allows the ST to be sent to someone outside the normal document routing. For more information about the Ad Hoc Route tab, please refer to the Standard KFS eDoc Layout User Guide.

Route Log Tab
The Route Log tab displays past actions taken on the eDoc, current actions needed to move the eDoc along the approval process and future actions necessary before the document is finalized. For more information about the Route Log tab, please refer to the Standard KFS eDoc Layout User Guide.
The ST Initiator will press the submit button to have the ST proceed from the Initiated or Saved status to the Enroute status. Securing the ‘From’ and ‘To’ account’s Fiscal Officer (FO) approvals for the ST will move eDoc from Enroute to Final status. Prior to the completion of the ‘To’ account’s FO’s approval, the following pop-up screen may display if the ‘To’ account(s) is a CG project account and the expenditure transfer is occurring 90 days after the original payroll paid date:

The FO on the ‘To’ account must choose ‘yes’ to finalize the ST. Selecting ‘no’ will return the FO to the ST approval screen and leaves the ST in Enroute status. Once the ST is final, the document is collected and processed in the nightly batch process (labor scrubber and poster) and if no errors are found, the ST entries are recorded into the labor ledger and consolidated labor ledger entries are recorded in the general ledger. Recorded labor ledger entries (both AC and A2) are displayed in the Labor Ledger View and the Labor Ledger Posted Entry screens.
General ledger entries (AC only) may be viewed in the General Ledger Entry screen. Note that general ledger entries omit most labor specific details such as Employee ID, Position Number and Paid Date.
ST Scenario #2 - From 1 imposed account to 2 non-imposed accounts (1 paid date)

This section will proceed through the steps of creating an ST from 1 imposed account to 2 non-imposed accounts and 1 paid date. Please refer to Page 4 (Access to Salary Expense Transfer screen) for details on where in the main menu the initiator can find the link to open an ST eDoc.

The steps to complete the Document Overview tab and the Ledger Balance Importing tab in Scenario #2 are the same as Scenario #1. For more details about these tabs, please refer to pages 6 and 7 in this user guide.

Complete the Document Overview tab and go to the Ledger Balance Importing tab.

Enter Employee ID and click

Select account, object code and paid date to transfer by clicking on checkbox. In this scenario, 3331432-2001, paid date 01/03/2020 is selected.
The labor ledger record for account 3331432, sub-account PEW and object code 2001 for paid date 01/03/20 is populated into the ‘From’ section of the Accounting Lines tab (see screenshot below). Click the button twice to prepare the ‘To’ section for the 2 non-imposed accounts.
Screenshot below displays Accounting Lines tab after pressing __copy__ twice.

Press ‘copy’ button twice to create 2 ‘To’ entries.

Payroll charged to the 2 general fund accounts in this case was evenly split so both ‘To’ amounts are changed to $717.00. An error message will display if the ‘From’ section total does not match the ‘To’ section total. After the ‘To’ section accounts are updated to MA 1120522 and 1120842 respectively and PEW sub-account removed, the ‘To’ section amounts will also be amended to $717.00 each. The initiator will receive the following error messages on the attempted Save or Submit:
These messages remind the initiator that both ‘To’ accounts are non-imposed meaning that fringe is not assessed to either account (and should be reflected in their respective NI chart and account in KFS). To continue with the ST process, the initiator will need to click on the ‘*Non-fringe Account Override’ boxes.

The updated document is shown below. To view the labor ledger pending entries, refer to Appendix A5-Scenario #2.
Saved Accounting Lines tab - From 1 imposed account to 2 non-imposed accounts. To view the labor ledger pending entries for this scenario see Appendix A.
Scenario #3 – From 1 prior year non-imposed G-Fund (G000) to 1 imposed account (1 paid date)

This section will proceed through the steps of creating an ST from a prior year non-imposed general fund account to an imposed account and 1 paid date. UH departments are not allowed to keep credits to prior year general fund accounts. Any credits recorded by the ST to prior year general funds are returned to the State of Hawaii via the G000 account which must be specified by the initiator in the ST eDoc. Contact your departmental business office to obtain the appropriate G000 account. Please refer to Page 4 (Access to Salary Expense Transfer screen) for details on where in the main menu the initiator can find the link to open an ST eDoc.

The steps to complete the Document Overview tab and the Ledger Balance Importing tab are the same as Scenarios #1 and #2. For more details about these tabs, please refer to pages 6 and 7 in this guide.

Complete the Document Overview tab and go to the Ledger Balance Importing tab.

As the paid date in this scenario is 5/3/19, the Fiscal Year of Paid Date field is updated from the defaulted current year 2020 to 2019 to access the labor ledger records from Fiscal Year 2019. Enter the valid 8-digit Employee ID # and click search.
Select account, object code and paid date to transfer by clicking on the appropriate checkbox. In this scenario, 1130082-2001, paid date 5/03/2019 is selected.

Account 1130082-2001, paid date 5/03/19 is populated into the ‘From’ section of the Accounting Lines tab (see screenshot below). Input of the G000 account is required this section. After inputting a valid G000 chart code and G000 account, press the copy button to prepare the ‘To’ section in the Accounting Lines tab.

Reminder: Contact your departmental business office to obtain the appropriate G000 chart code and account.
A screenshot of the Accounting Lines tab after clicking copy is displayed below.

<table>
<thead>
<tr>
<th>Chart</th>
<th>Account</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Leave Status</th>
<th>Amount</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>MA</td>
<td>1130082</td>
<td></td>
<td>2001</td>
<td></td>
<td></td>
<td>2,549.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-fringe Account Override</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid Date</td>
<td>Pay Period End Date</td>
<td>Pay FY</td>
<td>Pay Per</td>
<td>Bargain Unit Code</td>
<td>Project</td>
<td>Org Ref Id</td>
<td>Position</td>
</tr>
<tr>
<td>05/03/2019</td>
<td>04/03/2019</td>
<td>2019</td>
<td>10</td>
<td>03</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G000 Chart</td>
<td>G000 Account</td>
<td>Payroll Number</td>
<td>Project</td>
<td>Org Ref Id</td>
<td>Position</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F66</td>
<td>MA-2214562</td>
<td>0022222</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total:** 2,549.00

Accounting Lines ‘To’ account changed to MA-2214562. Scenario #3 ST eDoc is saved.

<table>
<thead>
<tr>
<th>Chart</th>
<th>Account</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Leave Status</th>
<th>Amount</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>MA</td>
<td>1130082</td>
<td></td>
<td>2001</td>
<td></td>
<td></td>
<td>2,549.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-fringe Account Override</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid Date</td>
<td>Pay Period End Date</td>
<td>Pay FY</td>
<td>Pay Per</td>
<td>Bargain Unit Code</td>
<td>Project</td>
<td>Org Ref Id</td>
<td>Position</td>
</tr>
<tr>
<td>05/03/2019</td>
<td>04/03/2019</td>
<td>2019</td>
<td>10</td>
<td>03</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G000 Chart</td>
<td>G000 Account</td>
<td>Payroll Number</td>
<td>Project</td>
<td>Org Ref Id</td>
<td>Position</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F66</td>
<td>MA-2214562</td>
<td>0022222</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total:** 2,549.00
Appendix A1 – Ledger Balance Lookup for Salary Expense Transfer
Document Screen Detail

1. **search** – When a valid Fiscal Year of Paid Date and Employee ID # are input, clicking on ‘search’ will return salary detail by account and paid date results like the ‘search’ button on the ST Labor Ledger Importing tab. Typically, the user would only be using the ‘search’ button here if there was a need to refresh the search.

2. **clear** – Removes all results currently displayed on this screen.

3. **cancel** – Removes all results and reverts to the previous Salary Expense Transfer screen.

4. **return selected** – Initiator will press this button when the desired checkboxes have been selected and is ready for the next phase of ST creation. Account data from the selected checkboxes will populate the ‘From’ section of the Accounting Lines tab.

5. **select all** – Clicking on this button selects all available accounts and paid dates to transfer on the ST.

6. **unselect all** – Any boxes that were checked will be unchecked.

7. **Sort icon** - Appears below each field from Fiscal Year of Paid Date to Account Line Annual Balance Amount. Clicking the icon sorts the results in ascending or descending order according to which sort icon field is selected. The sort can be toggled (ascending or descending) each time the icon is clicked.

8. Underlined field values (such as account number 3332962) – Clicking on an underlined field value provides additional information. In the case of 3332962, a pop-up Account Inquiry screen is displayed.

9. Underlined amount(s) – Clicking on an underlined amount provides transactional information.
Appendix A2 – Accounting Lines tab Detail

1. Underlined field values (such as account number **3332962**) – Drill down on an underlined field value provides additional detail information. In the above screenshot clicking on the underlined account code 3332962 in the ‘From’ section will display a pop-up Account Inquiry screen.

2. – Toggles between displaying (show detail) and hiding account code and object code descriptions.

3. or  – Populates the Accounting Lines tab ‘To’ section with ‘From’ section accounting data that the ST initiator can modify. While  can be used when only 1 ‘From’ account is being adjusted, this button should be used for multiple ‘From’ account or paid date transfers.

4. or  - Removes accounting line data from either the ‘From’ or ‘To’ section of the Accounting Lines tab (both buttons appear in each section). Clicking  removes 1-line item at a time while  removes all lines in a section.

5. - Provides the initiator with a Balance Inquiry Report Menu to check on existing balances. After clicking on this button, the menu below is displayed. Click  to return to ST create screen.
6. - In the ‘To’ section the initiator can do an Account Code Lookup or a Sub-Account Lookup
Appendix A3 - Salary Expense Transfer Supporting Documentation

Salary Expense Transfer Supporting Documentation

Salary transfers should be supported by personnel documentation (i.e., Payroll Notification Form (PNF), Student Employment Work Agreement (SEWA), etc.) and/or timesheets (with proper account codes). Review personnel documents and redact any sensitive information (such as full Social Security #’s [last 4 digits are OK], birth dates, and addresses). The personnel documents should be scanned and attached to the ST eDoc.

Attaching a copy of the 751 (Detail Payroll Feed) report as support is optional. Since KFS will only allow adjustments to what has already been posted to the labor ledger and since the insufficient funds edit should be working on STs, UH departments are not required to provide/attach this support to the ST.

Additional consideration for STs that affect Contracts and Grants (CG) type accounts:

- Salary Transfers for payroll that has already been certified on the KFS Effort Certification cannot be submitted without approval from ORS Financial Compliance. An error message like the following will be displayed: ‘Effort Certification report 2019-A01 which contains period 2019-04 is open. Transfers regarding CG accounts are not allowed.’ Once the Effort Certification has been certified, the period will be locked, and ORS Financial Compliance must be notified to unlock the period. The Error Certification information described below must be provided. Once your ST has been finalized, ORS Financial Compliance must be notified to lock the period.
Appendix A4 – Error Certification tab

Completion of the Error Certification tab will be required if the ST involves a Contracts and Grants (CG) account and the transfer being processed is 3 months beyond the specified paid date. An error message along with the Error Certification tab will be displayed if the above-mentioned criteria are met and the submit button is clicked.

All 4 boxes need to be completed/answered before the ST eDoc will be allowed to be submitted.

1. **Describe in detail the expenditures that are being transferred.**
   Specify pay period (include corresponding service period) being transferred and award period to justify that salary was for services performed during the award period.

2. **How did this expenditure benefit the project?**
   Provide justification on how these charges are applicable, allowable, and reasonable to the project. Attach documentation to support justification, if applicable.

3. **How the error occurred?**
   Describe why the charges were not properly charged to the project. Attach supporting documentation, if applicable.

4. **Why is the error correction late?**
   Provide explanation for late transfer and corrective action to be taken to prevent future occurrences.
Appendix A5 – Labor Ledger Pending Entries

A5-Scenario #1: From 1 imposed account to 1 imposed account

In this scenario, salary and fringe from an imposed, federal sponsored account is being transferred to an imposed, non-federal sponsored account (trust). Since the ‘From’ and ‘To’ accounts are imposed, the fringe remains associated with their respective account (6105011 or 4433348). These pending entries can be downloaded by clicking on the icon in the top left corner of the Labor Ledger Pending Entries tab which then takes the user to the Labor Ledger Pending Entry Lookup screen.

Query results are displayed after clicking . Results may also be downloaded to Excel and require scrolling to the bottom of the screen and locating Export options: CSV, spreadsheet, XML. Click on either CSV or spreadsheet to download the results. Shown below are the downloaded labor ledger pending...
entries for Scenario #1 that were grouped by AC balance types, sorted by account and object code, and additional adjustments were made to display the account transactions in the From and To format.
In addition to AC (Actual) entries mentioned above, A2 entries are also generated. A2 entries adjust the entries to be reflected in the payroll period end date (service date) fiscal period instead of the transaction date fiscal period. Unlike the AC entries which are recorded in both the labor ledger and general ledger, A2 entries only affect the labor ledger.

Note: Multiple columns have been hidden to render a more compact screenshot of the AC entries.

In Scenario #1:
- The A2 entries are reclassifying the transaction date fiscal period 8 (2/25/20) to the service date fiscal period 3 (8/30/19).
Scenario #2: From 1 imposed account to 2 non-imposed accounts

ST Scenario #2 involves a transfer from an imposed (fringe charged to UH) account to 2 non-imposed (fringe charged to State of Hawaii) accounts. The imposed fringe will be credited to MA-3331432. The charges (debits) to fringe in this case will go to a Non-Imposed (NI) chart code NI-1120522 and NI-1120842. Fringe is paid by the State of Hawaii for general funds but maintained for accounting purposes in KFS via the NI chart.

A screenshot below shows the generation of the workers’ comp, unemployment and vacation non-imposed expense adjustment and related offset balancing entries. These entries are recorded only in the general ledger after the finalization and posting of the ST.

All ST activity that involves a transfer between imposed and non-imposed accounts generates entries involving the account 9095800 [Form D71 Clearing Account] and object code 9214 [Due to State, Pending D71 Adj] and is totaled and reported to the State on a monthly basis. For ST Scenario #2, fringe charged (debits) to non-imposed accounts should be paid by the State and therefore reduce the liability (debit to MA-9095800-9214). These D71 entries also will only appear in the general ledger.
Scenario #2 A2 entries reclassify payroll from fiscal period 8 (2/25/20) to fiscal period 6 (12/15/19).
A5-Scenario #3: From 1 prior year non-imposed general fund account to 1 imposed account

ST Scenario #3 involves a transfer from a prior year non-imposed (fringe charged to State) general fund account to 1 imposed (fringe charged to account) account. Credits to a prior year general fund account cannot be kept by the University and will trigger the creation of an adjusting entry that will credit the G000 account. The charges (debits) in this case will go to an imposed account (MA-2214562).

Scenario #3’s ST is a transfer between a non-imposed and imposed account. As such, the workers’ comp, unemployment and vacation non-imposed expense adjustment and related offset balancing entries are generated. These entries are recorded only in the general ledger after the finalization and posting of the ST.
In addition to the non-imposed worker’s comp, unemployment and vacation adjustment, Scenario #3’s ST will include D71 adjustment entries.

<table>
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<th>Fiscal Year</th>
<th>Fiscal Perd</th>
<th>Chart Code</th>
<th>Account Number</th>
<th>Bal Type Code</th>
<th>Obj Typ Cd</th>
<th>Trans Debit Credit Code</th>
<th>Trans Ldgr Entry Amount</th>
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Credits to prior year general funds are required to be returned to the State of Hawaii. The entry below, to be recorded in the general ledger, accomplishes that requirement by recording the credit to the G000 account.

<table>
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<tr>
<th>Trans Ldgr Entry Seq Num</th>
<th>Fiscal Year</th>
<th>Fiscal Perd</th>
<th>Chart Code</th>
<th>Account Number</th>
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Scenario #3 A2 entries reclassify payroll from fiscal period 10 (4/24/20) to fiscal period 10 (4/30/19).

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<th>Trans Ldgr Entry Seq Num</th>
<th>Fiscal Year</th>
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Scenario #3: The A2 entries are reclassifying the transaction date fiscal period 10 (4/24/20) to the service date fiscal period 10 (4/30/19).