

Interdepartmental Payroll Expense Transfer (IPT) Journals

Overview:

The Interdepartmental Payroll Expense Transfer (IPT) journals are to be used to make corrections to payroll expense incurred through the Payroll system. Transfers should be one-time transfers for corrections to payroll distribution due to clerical error or delays in processing payroll changes through the ePAR process (<https://in.nau.edu/Human-Resources/ePar-Training-Guides>)

In addition to the department/project manager level approvals, IPT journals will require the central office approvals noted below. Please note that IPT journals that move payroll and ERE expense onto state funds will be reviewed by the Budget Office as state budget coverage is required for the additional ERE expense being moved to state funds.

Approval Order	State/Local transfers (no grant projects involved)	Grant Project Transfers
1	Jurisdictional Financial Representative (JFR) for transfers over \$10,000 (future implementation date)	Jurisdictional Financial Representative (JFR) for transfers over \$10,000 where offset is against state/local fund. (future implementation date)
2	Budget Office for transfers over \$10,000	Budget Office for transfers over \$10,000 where offset is against state/local fund.
3	Financial Accounting Services (all transfers)	Post Award (all transfers)

IPT journals lacking supporting documentation as identified in this document, or not meeting the policies and guidelines below will not be approved at the central office levels.

- CMP 430-28 Payroll Transfers ([430-28 - Payroll Expense Transfers](#))
- Grant project payroll transfer guidelines : [Cost Transfer Policy](#)

Creating IPT journals:

To comply with data requirements for NAU's Electronic Effort Reporting (eEDR) System, payroll transfers must be entered through a custom IPT data entry page. Entry through this page ensures that the transfer properly references the original payroll period and employee id (emplid). IPT journals can be created for one emplid over multiple pay periods, however, the data entry page requires that each related pay period entry be referenced. To access the IPT data entry page, navigate to General Ledger > Journals > Journal Entry > NAU Journal Entries > Create/Correct IPT Journals:

- 1) The top section of the page is used to populate the IPT journal header. The journal date will default to the current date, but can be backdated to the prior month if the month is still open. A meaningful description should be entered in the description field (Descr). **Important!!! Please do not use the special characters (& / %) in the description as it will cause the journal creation process to fail**

NAU IPT Journal Entry

Unit: NAUBU Journal ID: NEXT Journal Date: 01/05/2017 Ledger Group: RECORDING Descr: ePAR not processed for J. Smith

Purpose: ☒ Adjust Original Payroll Expense ☐ Correct Posted IPT Journal

Search Criteria: ☐ Pay-End Date* From 10/01/2016 To 10/31/2016 ☒ Pay-End Period* Employee ID* 1002687 Torbico, Pamela G

Buttons: Search, Transfer Lines, Validate Journal, Create Journal

NAU IPT Journal Entry

ePAR not processed correctly for J. Smith for pay period ending 10/9. EPAR submitted to correct error going forward

- 2) The search section of the page is used to search for original payroll journal entries (radio button "Adjust Original Payroll Expense") or prior IPT journals (radio button "Correct Posted IPT Journal"). The search criteria includes the option of selecting a specific pay-end date or a range of pay-end dates for a specific employee. After entering search criteria, click the "Search" button. Please note that transfers for multiple pay periods should be an exception if departments are properly managing their payroll distribution through the ePAR system.

NAU IPT Journal Entry

Unit: NAUBU Journal ID: NEXT Journal Date: 01/05/2017 Ledger Group: RECORDING Descr: ePAR not processed for J. Smith

Purpose: ☒ Adjust Original Payroll Expense ☐ Correct Posted IPT Journal

Search Criteria: ☐ Pay-End Date* From 10/01/2016 To 10/31/2016 ☒ Pay-End Period* Employee ID* 1010537 Jay Smith

Buttons: Reset, Search, Transfer Lines, Validate Journal, Create Journal

- 3) Use the Original Transaction section to select the payroll transactions you want to transfer. For each line, enter the amount and the speedchart where the expense is to be transferred. Click the "Transfer Lines" button to create transfer lines for your journal.

Purpose
☒ Adjust Original Payroll Expense
☐ Correct Posted IPT Journal

Search Criteria
☐ Pay-End Date* From To
☒ Pay-End Period* Employee ID* Jay Smith

☐ Select/Deselect All

(**Prior transfers before 1/16/2017 are proximately mapped)

Original Transaction (Please Select Line, T.Amt, SpdChart)

#	Ori. Journal ID	Ori. Jnl Dt	Account	Fund	Dept	Program	PC Unit	Project	Actvt	Empl ID	Pay-End Dt	Ori. Amt	Prior Transfers**	Transfer Amt	SpeedChart
<input checked="" type="checkbox"/>	1 PAY0088053	09/30/2016	711010	1100	4110010	F003				1011827	10/09/2016	828.74		828.74	4030010F11
<input type="checkbox"/>	2 PAY0088053	09/30/2016	712010	2500	1630020	F003				1011827	10/09/2016	5.00			
<input checked="" type="checkbox"/>	3 PAY0088053	09/30/2016	720260	1100	4110010	F003				1011827	10/09/2016	287.81		287.81	4030010F11
<input type="checkbox"/>	4 PAY0088053	09/30/2016	720260	2500	1630020	F003				1011827	10/09/2016	1.76			
<input checked="" type="checkbox"/>	5 PAY0088054	10/31/2016	711010	1100	4110010	F003				1011827	10/09/2016	828.73		828.73	4030010F11
<input type="checkbox"/>	6 PAY0088054	10/31/2016	712010	2500	1630020	F003				1011827	10/09/2016	5.00			
<input checked="" type="checkbox"/>	7 PAY0088054	10/31/2016	720260	1100	4110010	F003				1011827	10/09/2016	287.75		287.73	4030010F11
<input type="checkbox"/>	8 PAY0088054	10/31/2016								1011827	10/09/2016	1.71			
<input type="checkbox"/>	9 PAY0088894	10/31/2016								1011827	10/23/2016	1657.47			
<input type="checkbox"/>	10 PAY0088894	10/31/2016								1011827	10/23/2016	10.00			
<input type="checkbox"/>	11 PAY0088894	10/31/2016								1011827	10/23/2016	575.56			
<input type="checkbox"/>	12 PAY0088894	10/31/2016	720260	2500	1630020	F003				1011827	10/23/2016	3.47			

Select desired payroll lines for specific pay-end date. In this example the 10/9/16 lines charged to department 4110010

Enter amount and Speedchart to where expense should be transferred

Related IPT Journals

Journal ID	Journal Dt	H Status	Ln	Account	Fund	Dept	Program	Project	Reference	Line Descr	Amount	Pay-End Dt

Notes:

- Transfer Amount must be positive and cannot exceed original amount.
 - The "Prior Transfers" field will display previously posted IPT journal amounts for IPT journals entered with journal dates after 12/31/16 for grant payroll lines only (project field populated). If the Prior Transfer field is populated with an amount, the Transfer Amount cannot exceed the Original Amount less the Prior Transfer amount.
 - The Related IPT journals section displays IPT journal activity for the employee. Users can manually enter values from this section into the "Prior Transfers" field if they are not automatically mapped for grant projects (IPT journals entered after 12/31/16).
 - Transfer lines cannot be split between more than one Speedchart at this point. See Adjust Lines section for splitting transfer between more than one Speedchart.
 - Transfers should include both salary (71* accounts) and ERE expense (72* accounts).
- 4) The Adjust Lines section is used to verify the accounting entries for the transfer entered in the Original Transaction section. Users can also add additional transfer lines to split the transfer between more than one Speedchart. Click the "Validate Journal" button once the accounting lines are reviewed/adjusted.

Reset Search Transfer Lines **Validate Journal** Create Journal

☐ Select/Deselect All (**Prior transfers before 1/16/2017 are proximately mapped)

Original Transaction (Please Select Line, T.Amt, SpdChart)

Related IPT Journals

Adjust Lines

Line Adj	Unit	Ledger	Account	SpeedType	Fund	Dept	Program	PC Unit	Project	Actvt	An Type	Reference	Line Descr	Amount
1	NAUBU	LOCAL	711010		1100	4110010	F003					1011827	Jay Smith 10/09/16,PAY0088053	-828.74
1	NAUBU	LOCAL	711010	4030010F11	1100	4030010	F002					1011827	Jay Smith 10/09/16,PAY0088053	828.74
3	NAUBU	LOCAL	720260		1100	4110010	F003					1011827	Jay Smith 10/09/16,PAY0088053	-287.81
3	NAUBU	LOCAL	720260	4030010F11	1100	4030010	F002					1011827	Jay Smith 10/09/16,PAY0088053	287.81
5	NAUBU	LOCAL	711010		1100	4110010	F003					1011827	Jay Smith 10/09/16,PAY0088054	-828.73
5	NAUBU	LOCAL	711010	4030010F11	1100	4030010	F002					1011827	Jay Smith 10/09/16,PAY0088054	828.73
7	NAUBU	LOCAL	720260		1100	4110010	F003					1011827	Jay Smith 10/09/16,PAY0088054	-287.75
7	NAUBU	LOCAL	720260	4030010F11	1100	4030010	F002					1011827	Jay Smith 10/09/16,PAY0088054	287.75

Click "+" button to add new line for split transfer to more than one speedchart

Notes:

- Lines from the Original Transaction section are defaulted as credit entries (negative amounts or reduction to expense)
 - If changes to the debit entry accounting line Speedchart is required, return to the Original Transaction section to make change, then click the "Transfer Lines" button again to refresh the accounting line data.
 - Transfers from the Federal Work Study account 714010 to the Student Wage account 713010 cannot be done at this point and will be handled by Financial Accounting Services through the workflow process.
 - A minimum of 4 accounting lines are needed per employee to transfer salary and ERE expense (salary debit & credit line and ERE debit & credit line).
 - Original payroll ERE lines (72* accounts) are defaulted to account 720260 – "ERE Adjustment Flat Rate" with the exception of account 720242 – "Grad Asst Tuition Remission".
- 5) Clicking the "Validate Journal" button will validate the accounting lines, ensuring they are in balance. Click the "YES" button to continue and create the journal.

Purpose: ☒ Adjust Original Payroll Expense ☐ Correct Posted IPT Journal

Search Criteria: ☐ Pay-End Date* From 10/01/2016 To 10/31/2016 ☒ Pay-End Period* Employee ID* 1011827 Harmon, Theresa

Reset Search Transfer Lines **Validate Journal** Create Journal

☐ Select/Deselect All (**Prior transfers before 1/16/2017 are proximately mapped)

Original Transaction (Please Select Line, T.Amt, SpdChart)

Related IPT Journals

Adjust Lines

Message: Validation successful. Do you want to create IPT journal now? (0,0)

Yes No

- 6) After successfully validating the accounting lines, the "Create Journal" button becomes active. Click the button to create the journal and go to the Journal Lines page.

☒ Adjust Original Payroll Expense ☐ Pay-End Date* From 10/01/2016 To 10/31/2016 ☒ Pay-End Period* Employee ID* 1011827 Harmon, Theresa
☐ Correct Posted IPT Journal

Reset Search Transfer Lines Validate Journal **Create Journal**

☐ Select/Deselect All (**Prior transfers before 1/16/2017 are proximately mapped)

▶ Original Transaction (Please Select Line, T.Amt, SpdChart)

▶ Related IPT Journals

- 7) After clicking the "Create Journal" button, you are taken to the Journal Lines page of the journal. Click "OK" and review the journal. At this point, changes cannot be made to the journal. If changes are required, the journal must be deleted and a new journal created from step #1.

Header Lines Totals Errors Approval

Unit: NAUBU Journal ID: 0000089581 Date: 01/10/2017 Errors Only

Template List Search Criteria Documentation

Inter/IntraUnit *Process: Edit Journal Process Line: 10

Lines

Select	Line	*Unit	*Ledger	SpeedType	Fund	Dept	Account	Program	PC Bus Unit	Project	Activity
<input type="checkbox"/>	1	NAUBU	LOCAL		1100	4110010	711010	F003			
<input type="checkbox"/>	2	NAUBU	LOCAL								
<input type="checkbox"/>	3	NAUBU	LOCAL								
<input type="checkbox"/>	4	NAUBU	LOCAL								
<input type="checkbox"/>	5	NAUBU	LOCAL								
<input type="checkbox"/>	6	NAUBU	LOCAL								
<input type="checkbox"/>	7	NAUBU	LOCAL		1100	4110010	720260	F003			
<input type="checkbox"/>	8	NAUBU	LOCAL		2500	4030070	720260	F002			

Message

IPT journal 0000089581 is created. Journal can now be reviewed and edited. Please remember to attach supporting documentation before submitting for approval.

OK

- 8) After reviewing, the journal can be edited and submitted for approval as any normal departmental journal. Select available processing option (edit, submit, etc), then click the "Process" button.

Header Lines Totals Errors Approval

Unit: NAUBU Journal ID: 0000089581 Date: 01/10/2017 Errors Only

Template List Search Criteria Documentation

Inter/IntraUnit *Process: Edit Journal Process Line: 10

Lines

Select	Line	*Unit	*Ledger	SpeedType	Fund	Dept	Account	Program	PC Bus Unit	Project	Activity
<input type="checkbox"/>	1	NAUBU	LOCAL				711010	F003			
<input type="checkbox"/>	2	NAUBU	LOCAL				711010	F002			
<input type="checkbox"/>	3	NAUBU	LOCAL		1100	4110010	720260	F003			

Budget Check Journal
 Delete Journal
 Edit / Pre-Check
 Edit Chartfield
Edit Journal
 Refresh Journal
 Submit Journal

Process

Attach supporting documentation before submitting for approval

Edit, then submit for approval

Navigating to IPT journals:

Once a journal is generated from the Create/Correct IPT Journals page, users are taken to the standard "Create/Update Journal Entries" page where you can edit and submit for approval. If you navigate away from the page, you can return through the NAU Journal Entries > Create/Update Journal Entries page "Find Existing Values" tab as shown below. Please note that this is a standard search that you should be running periodically (especially towards the end of the month) to check the status of your journals. If the journals aren't posted to the ledger and show a valid budget check status, they either haven't been submitted for approval or the approver(s) has yet to approve.

Favorites Main Menu > General Ledger > Journals > Journal Entry > NAU Journal Entries > Create/Update Journal Entries

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value Add a New Value

Search Criteria

Business Unit: = ▾ NAUBU x

Journal ID: begins with ▾

Journal Date: = ▾

Document Sequence Number: begins with ▾

Line Business Unit: = ▾

Journal Header Status: not = ▾ Posted to Ledger(s) ▾

Budget Checking Header Status: = ▾

Source: = ▾

User ID: begins with ▾ c

Attachment Exist: = ▾

☐ Case Sensitive

Search Clear Basic Search Save Search Criteria

Search Results

View All

Select journal to open

Business Unit	Journal ID	Journal Date	UnPosted Sequence Number	Line Business Unit	Journal Header Status	Budget Checking Header Status
NAUBU	0000092048	12/23/2016	0	NAUBU	Errors	Not Chk'd
NAUBU	0000092925	01/17/2017	0	NAUBU	Valid	Valid
NAUBU	0000093024	01/18/2017	0	NAUBU	Valid	Valid
NAUBU	0000093036	01/18/2017	0	NAUBU	Valid	Valid
NAUBU	0000093038	01/18/2017	0	NAUBU	Valid	Valid
NAUBU	0000093039	01/18/2017	0	NAUBU	Valid	Valid
NAUBU	0000093040	01/18/2017	0	NAUBU	Valid	Valid

Blank out source field. IPT is not in the lookup and you will get an error if you enter IPT in this field.

Federal Work Study Transfers:

Departments should be monitoring their FWS awards and terminating the FWS position through an ePAR prior to earnings exceeding the FWS award. However, in cases where the ePAR is not processed timely, an IPT journal must be processed to move the excess FWS earnings from FWS (account 714010) to Student Wage (account 713010). The new IPT process does not allow for transfers between accounts. As a result, the following procedures should be followed for FWS transfers:

The Office of Scholarships and Financial Aid (OSFA) recently sent out emails to departments informing them of situations where one or more of their Federal Work Study (FWS) student's earnings exceeded the student's FWS award. Departments should be monitoring their FWS students' awards and terminating a student's FWS position through an ePAR prior to earnings exceeding the FWS award. However, in cases where the ePAR is not processed timely, an IPT journal must be processed to move the 70% federal portion of the excess FWS earnings from the FWS grant project # to the department, and to move the entire amount of the excess earnings from the Work Study account (714010) to the Student Wage account (713010). The new IPT process does not allow for transfers between accounts. As a result, the following procedures should be followed for FWS payroll transfers:

- 1) Complete the IPT transfer in the amount and percentages as requested by OSFA. The total transfer amount should be split according to the 70/30 FWS distribution. For example, if the over-earned amount is \$1,000, \$700 (70%) should be transferred from the FWS grant and \$300 (30%) should be transferred from the match department. ***If the department to which you are transferring the over-earned amount is the same as the match department, you still need to transfer the 30% between payroll expense accounts 714010 and 713010.***
- 2) Validate and create the IPT as noted in the general IPT instructions, using the appropriate 714010 account lines within the IPT data entry page. ***You cannot change the account from 714010 to 713010 at this point. That change will be made by Financial Accounting Services (FAS) after the journal is first submitted for approval.***
- 3) Once the IPT journal is created, ***attach a copy of the ePAR showing that the FWS position was terminated and a copy of the email from the OSFA FWS Coordinator.***
- 4) Submit the IPT journal for approval. It will route to FAS where the account for the debit lines will be changed to the 713010 Student Wage account. FAS will revalidate and submit the journal, which will then route through the normal approval workflow.

As provided by OSFA in their FWS training, a FWS tracking spreadsheet is available for departments to track their FWS dollars. A copy has been placed in the PF SharePoint under Modules > General Ledger > [FWS Pay Period Tracking Sheet](#).

Supporting Documentation:

To attach supporting documentation, click the OnBase "Documentation" button on the Header or Lines page. See https://nau.edu/its/learn/psfinancials_Attachments/ for detail instructions.

Required documentation:

Important!! Journals submitted without the supporting documentation identified below will be denied.

All Payroll Transfers:

- Copy of ePAR funding change page showing that the funding change has been made/corrected in the Payroll system. If an ePAR is not available for the transfer (e.g., IPT is for terminated position), attach job data record showing termination, or other documentation indicating that an ePAR is not necessary (see Exhibit A for example).
- Federal Work Study (FWS) transfers to Student Wage must include the email from the Financial Aid FWS Coordinator requesting the IPT transfer.

Additional documentation for transfers involving grant projects:

- [Cost Transfer Justification Form](#).

Exhibit A - Example ePAR attachment:

View a Funding eForm

Step 1 of 2: View Funding Data

The information below was gathered on the eForm. Choose Next to see the eForm's history.

Form Info

Position Number:	00027022	Research Analyst	eForm ID:	452059
Department	11380	Institutional Rsroh & Analysis	Position Query	
Initiator:	Ink28		Account:	711010
Initiator Phone:	928/523-9381		Job Code	87047
Initiator Email:			Department Budget Table	
Pay Period Begin Date:	08/08/2016			

Position Incumbents

Empl ID	Empl Rcd	Display Name	Pay Group	Position Hire Date
1 2173207		C	APP	08/04/2014

If you are initiating a funding change for the upcoming fiscal/academic year for Faculty, please use a July 1st Effective Date. Note: if the new fiscal year has already begun, please use the first day of the current pay period.

Funding Search: Wildcards (%) may be used in the PF Dept, Fund, Program and Project columns. For example, PF Dept = 262% will return all valid funding combinations for PF Depts beginning with 262.

Use this form to make CURRENT and FUTURE dated funding changes. If you need to make PAST effective dated funding changes prior to the first day of the current pay period, please process these via an IPT in the PS Financials system.

Compare Original Funding

Position Funding

Effective Date: 07/01/2015 Eff Seq: 1 ☒ ERE Same as Earnings Unchanged

PF Dept	Fund	Program	Project	Project Funding End Date	Distrb %	Search	Row Action
1 8010020	1100	F003			50.000	Search	Unchanged
2 1880070	2400	B001			50.000	Search	Unchanged

Effective Date: 07/01/2016 Eff Seq: 0 ☒ ERE Same as Earnings Added

PF Dept	Fund	Program	Project	Project Funding End Date	Distrb %	Search	Row Action
1 8010020	1100	F003			100.000	Search	Added