General Ledger Transfer (GLT)

The General Ledger Transfer (GLT) is used to adjust, transfer, or correct transactions that have posted to the general ledger. Pending transactions, including General Ledger Transfers, cannot be selected. The GLT prevents transactions from being transferred multiple times. It also prevents partial transfers and transfers for more than the original transaction. Users can transfer entries that are eligible to be corrected based on origin code, document type and balance type.

*The General Error Correction (GEC) and the Intra Account Adjustment (IAA) documents will no longer be supported in KFS once we move to Kuali Cloud in mid-February 2022.*

How the GLT can help you do your job

"*I need to adjust one or more existing transactions to a different Chart Code, Account #, Object Code or Amount.*"

The GLT is the perfect tool for transferring transactions. These adjustments may be straightforward, where one transaction is adjusted to one new transaction. Or you may have to split or merge transactions with different amounts. Splitting and merging may also require moving transactions to different Charts Codes, Accounts, or Object Codes. The GLT even supports transfers across Object Types.

"*I need to make sure transactions are associated to the right Chart Codes, Accounts and Object Codes.*"

If there are adjustments to be made, or errors to be corrected, the GLT is the best tool to facilitate those changes. Like all transactional documents that affect account balances and the general ledger, the GLT requires responsible parties, such as Fiscal Officers, to certify that transactions are appropriate for the associated Chart Codes, Accounts, and Object Codes indicated.

"*I need to keep my institution in compliance with rules and regulations, especially those related to late adjustments or activity on specific sub-funds.*"

One of the most significant features of the GLT is that it prevents duplicate transfers. The GLT allows a transaction to be transferred only one time. It also prevents transfers of transactions that are pending approval. If your organization follows rules or regulations related to the timing of transfers, the GLT can be configured to require explanation for such changes.
The GLT compared to the GEC & IAA

General Error Correction (GEC)

The General Error Correction and its Year-end version allowed users to create transactions that move or correct General Ledger Entries. While the GEC required that an origin code and reference document number be entered on the Accounting Line, this data was not validated. The lack of validation allowed entries to be moved or corrected more than once, or for an amount greater than the original amount. This could result in an audit finding.

Intra-Account Adjustment (IAA)

The Intra-Account Adjustment Document allowed users to add additional information to the base accounting line (Chart, Account, Object Code and Amount) of an entry. Users could add Sub-Accounts, Sub-Object Codes, Project Codes and Organization Reference ID. Users could not change the base accounting line. Because users could not change the base accounting line the IAA document would only route to Fiscal Officers. While the IAA document prevented users from changing base accounting lines, the IAA document lacked some controls. Both the original entry and the IAA entry could be adjusted more than once and for more than the original amount. The IAA and original entries were not linked. Additionally, users could add Cost Share Sub-Accounts without additional approval. This could cause unapproved cost share transfers.

General Ledger Transfer (GLT)

The GLT addresses the potential risks inherent in the GEC and the IAA. The GLT requires that users select transactions from the General Ledger. The transactions that can be selected are limited by Balance Type, Object Type, Document Type, Object Level and Object Consolidation. Additionally, once an entry has been selected for transfer, it cannot be transferred again. The General Ledger Transfer uses the accounting period drop down functionality and permissions to post year end transactions.
Using the General Ledger Transfer

**Step 1: Pull transactions into the GLT**

Use the **Accounting Lines Lookup** section of the GLT to search for existing transactions to transfer. You can search by Chart Code and Account #, by Document #, or use all the options, including Object Code, to drive your search results.

The most common way to start searching for transactions to transfer is the Accounting Lines Lookup section of the GLT. To use this lookup, enter *either a Chart Code and Account # or a Document #*, or use all three. You can also use **Object Code** to narrow your search even more.

When you click 'Search' from the Accounting Lines Lookup in the GLT, you will be directed to the General Ledger Entry Lookup where you can see transactions in the Search Results section of the page.

Some transactions cannot be transferred by a General Ledger Transfer. These transactions will not be displayed in the Search Results. For the transactions that are displayed, those that are available for transfer with the GLT will have a checkbox. There may be some transactions without a checkbox. This indicates that they have already been transferred. The Search Results will show the document number that was used to transfer these transactions.
There are a few options for selecting transactions to transfer. The most basic is to individually select transactions by clicking the checkbox on the line. To select transactions in bulk, you can use the 'Select All from This Page' or 'Select All from All Pages' controls.

Once you have selected the transactions you would like to transfer, click the 'Return Selected' control. You will then be put back in the GLT. The Accounting Lines FROM section of the GLT will be filled in with the transactions that you selected. The information in the FROM section is not editable.

**Note:** Amounts will be positive in the FROM section regardless of the debit/credit indicator. When General Ledger Pending Entries are created, the debit/credit will be the opposite of the original transaction debit/credit in order to reverse it. The General Ledger Pending Entries can be viewed after saving the document.
Step 2: Enter new accounting information

Use the COPY ALL button in the FROM section to pre-fill information in the TO section Accounting Lines.

The Accounting Line(s) is copied and populates in the TO section. Fields are open for editing except Ref Origin Code and Ref Number. You can use features like Split located in the Actions column in the TO section to facilitate this step. If a mistake is made, user can use the Delete (trash can icon) to remove the accounting line from the TO Section.

The user can update the accounting lines to move the transaction to the appropriate Account # and Object Code. Make sure the transaction amounts for each Origin Code and Reference Document # on the FROM side equal the amounts for each Origin Code and Reference Document # on the TO side.

Note: All amounts on the TO side must be positive. The debit/credit indicator will be opposite of the FROM side.
Step 3: Add backup documentation (notes and PDF attachments), Save, check your GL Pending Entries, and click Submit to send for approval.

After submitting the document, the workflow will follow the same nodes as the General Error Correction (GEC). As with all documents in Kuali Financials, you can use Ad Hoc Routing to involve specific individuals that may not be included in the approval workflow.

GLT Special Cases

Late Adjustment Certification

The General Ledger Transfer document has a tab called Late Adjustment Certification. This tab will be triggered and required when a user is moving entries that exceeds the number of days old that a document is via a parameter controlled by Business and Financial Services and Office of Sponsored Programs. Each question must be answered. The questions are hardcoded and cannot be changed.

- The SPONPR, SPWIP, and 1SPONR sub-funds will be set at 0 days.
- All other sub-funds will be set at 365 days.
The Fiscal Officer or delegate will be prompted to acknowledge the following attestation when they approve the document:

*I hereby certify that these expenses were incurred for the goals, objectives, and benefit of the grant/contract, and that the expenditure transfer is correct and proper. In the event of a subsequent audit disallowance of this expense transfer for any reason, the Principal Investigator, Fiscal Officer and Department Head agree to be jointly responsible for handling this expense in a manner which is consistent with the institution’s policy*

**Error Correction**

The GLT cannot be error corrected or copied. If a transaction is error corrected using the Error Correction button on another document, neither the transaction that was error corrected or the error correction entries will be available for GLT transfer. If any accounting line on a document has been transferred using the GLT, the document can no longer be error corrected and the remaining entries will need to be corrected using the GLT that was previously entered. The GLT cannot be copied because transactions must be selected from a lookup screen to ensure that a transaction is not transferred twice.

**Partial Transfers**

The amount on the **FROM** side cannot be changed. If you need to move part of a transaction, select the transaction, copy it down and then use the split icon % to split the transaction. The amount will be split 50/50. You can split a transaction as many times as you like. You can then change the accounting information on the amount to be moved and update the amounts. Moving the entire expense helps with visibility - you can see the transaction come in, go out, and a new partial amount coming in.

**Expired Accounts**

If you are transferring from an expired account, the transaction will be added to the **FROM** side and the expired account checkbox will be checked. It cannot be changed. If you are transferring **TO** an expired account, you will receive a warning letting you know that the account is expired. You will be asked if you
would like to override the account expiration, or if you would like to use the continuation account. If you would like to override the expired account warning, check the box, if not, change the account.

**Adding Additional Information to Accounting Lines**

There will be times when you might need to add additional information to an accounting line, such as, Sub-Account, Sub-Object Code, Project Code or Organization Reference ID. The primary accounting line data (Chart Code, Account #, Object Code and Amount) are not changing. If you add additional details and do not change the primary accounting line data, the GLT will route only to the Fiscal Officer for approval. All other route nodes will be skipped. The exception to this rule is when you add a Cost Share Sub-Account. If you use a Sub-Account where the Sub-Account type code is CS, normal routing will occur.

**Capital Asset Transactions**

GLT can be used to modify and create capital assets, similar to other Financial Processing documents. If there are capital asset Object Codes on either the FROM or TO side, the Accounting Lines Capitalization tab will open and a ‘Generate’ button will display. When you click the ‘Generate’ button, the FROM and TO accounting lines with capital object codes will become read only and you will have the option to Create or Modify Assets. Click Delete to make the FROM and TO lines editable.

**Prior Year Transfers**

Prior year transactions cannot be transferred, unless excepted by Fund or Sub-Fund Group.