

Title	BDCA X20 Transactions
Version	1.0
Date	02/01/2011
Created by	Heather Forney, BOR Office Mary Ellen Garrett, BOR Office Kim Yunginger, SPC
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Process Owner	N/A
Dept/Division	Banner Finance
Processes	N/A

The BDCA Code X20 is used for a variety of scenarios in which an employee's net pay is reduced or a receivable from an employee is recognized. Examples of situations in which the X20 BDCA code has been used include:

- Regular withholding of regular monthly payments such as YMCA or Community Center dues;
- Withholding parking fines from paychecks;
- A late garnishment was received by the payroll office and the funds need to be returned by the employee to the institution for remittance to a third party;
- Original payroll was run, only to discover that employee was overpaid;
- Payment of insurance premiums while an employee is on Leave without Pay Status.



The X20 BDCA codes have labor distribution overrides to appropriately recognize the payroll deduction as either an employee or employer liability and employer expense. This FOAP distribution overrides the JOBS FOAP and posts to a central fund/org/account/program, whether it's at the institutional level or at the system level. If a FOAP element is blank, that element will default from JOBS. For the purpose of this paper, we will review the employee liability overrides because the X20 is a deduction from the employee's pay, not an employer's benefit.

		Fund	Organization	Account	Program
B20	BHSU Receivable	639946		120002	
D20	DSU Receivable	839995		120002	
H20	SDSD Receivable	013021		120002	
M20	SDMT Receivable	438300		120002	
N20	NSU Receivable	539929	552044	120002	
R20	BOR Receivable	139800		210253	
S20	SDSU Receivable	339917	352020	120002	99
U20	USD Receivable	239995		120002	
V20	SDSBVI Receivable	913020	952001	120002	

BDCA X20 used to withhold regular monthly payments for YMCA/Community Center/etc.

In situations where the BDCA X20 is used for the withholding of regular monthly payments, a credit is made to reduce the net payroll by that amount. The credit has typically been made to Accounts Receivable Other (120002) or Memberships/Fines/Fees Payable (210253) the institution's clearing fund.

Banner		Begin Bal	DR	CR	End Bal
Clearing Fund					
1xxx	Claim on Cash	\$0.00	\$80.00		\$80.00
120002/210253	A/R - Other	\$0.00		(\$80.00)	(\$80.00)
CAS		Begin Bal	DR	CR	End Bal
Company/1140000/Center	Claim on Cash	\$0.00	\$80.00		\$80.00
Company/4836000/Center	Revenue	\$0.00		(\$80.00)	(\$80.00)

Action in Banner: The institutions must ensure that the payments for the liability to the YMCA, etc. are made against accounts 120002 and 210253.

Action in CAS: The payments to the vendor will post against account 52081900 or 2110000 instead of account 4836000.

BDCA X20 used to withhold parking fines from an employee’s check

When the BDCA X20 is used to withhold parking or other fines, the institution’s clearing fund is affected through a debit to Claim on Cash and a credit to A/R - Other.

Banner		Begin Bal	DR	CR	End Bal
Clearing Fund					
1xxx	Claim on Cash	\$0.00	\$80.00		\$80.00
120002	A/R - Other	\$0.00		(\$80.00)	(\$80.00)
CAS		Begin Bal	DR	CR	End Bal
Company/1140000/Center	Claim on Cash	\$0.00	\$80.00		\$80.00
Company/4836000/Center	Revenue	\$0.00		(\$80.00)	(\$80.00)

This sets up a credit balance in an asset account, which is incorrect. The fines should be recorded as revenue; and, most likely, the revenue should be recorded in another fund.

Action in Banner: In this situation, the institution must post a correction on Banner using a ZEC rule code to move the amount from the A/R – Other account to a revenue account. This correction will eliminate the negative asset and move the revenue to the appropriate fund. The balances in the clearing fund are eliminated.

Banner		Begin Bal	DR	CR	End Bal
Clearing Fund					
120002/210253	A/R - Other	\$0.00	\$80.00		\$80.00
500XXX	Revenue	\$0.00		(\$80.00)	(\$80.00)

Action in CAS: No correction document necessary on CAS.

BDCA X20 used to collect a garnishment

In this example, the institution received a garnishment notice in the amount of \$193.16 just as payroll was being processed. The dollars for the garnishment were taken from the individual's bank account and are now setting at 1st Premier Bank. The manual adjustment process reduces the net pay and recognizes the liability to pay the garnishment.

ADJUSTED PAYROLL - LATE GARNISHMENT - MANUAL ADJUST - (PHILIST)
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	Begin Bal	DR	CR	End Bal
Clearing Fund				
1xxx	\$0.00		(\$193.16)	(\$193.16)
120002	\$0.00	\$193.16		\$193.16

A/R recognizes the garnished amount due from employee

	Begin Bal	DR	CR	End Bal
139993 - Shared Payroll Clearing Fund				
1xxx	\$0.00	\$386.32	(\$386.32)	\$0.00
200005	\$0.00	\$193.16	(\$193.16)	\$0.00
200014	\$0.00	\$193.16	(\$193.16)	\$0.00
210197	\$0.00	\$193.16	(\$193.16)	\$0.00

	Begin Bal	DR	CR	End Bal
BANK				
1xxx	\$0.00	\$772.64	(\$772.64)	\$0.00
101019 (SPC)	\$0.00	\$193.16	(\$193.16)	\$0.00
103013 (Institution's Bank 3L)	\$0.00		(\$193.16)	(\$193.16)
1098 (SPC)	\$0.00	\$386.32	(\$386.32)	\$0.00
1099 (AP)	\$0.00	\$193.16	(\$193.16)	\$0.00

BANK 103013 (3L) is short the dollars as is the clearing fund

	Begin Bal	DR	CR	End Bal
CAS				
Company/114000/Center Claim on Cash	\$0.00		(\$193.16)	(\$193.16)
Company/4836000/Center A/R - Other	\$0.00	\$193.16		\$193.16

The employee's net pay was reduced by the amount of the garnishment. The clearing fund is short \$193.16 while recognizing the receivable from the employee. Likewise, the BANK fund is short \$193.16.

Action in Banner: A ZNC journal voucher (non-cash document) crediting Accounts Receivable in the clearing fund for the amount of \$193.16 needs to be posted. (Using the ZNC rule code will handle the posting to the BANK fund behind the scenes.)

Action in CAS: A cash receipt ("C" Document) crediting Company/Center/Account XXXX-15XX01-4836000 needs to be posted. The CAS posting will move the cash from 1st Premier to the appropriate company. (The State Treasurer will need to approve and end the one-lined document.)

										Document #	C15XX XXX
										Banner Doc #	JXXXXXX
										Banner Bank	
										Banner Rule Code	ZNC
Company	Account	Center		Fund	Organization	Account	Program	Activity	Amount	DR/CR	
XXXX	4836000	15XX-01		XXXXXX	XXXXXX	120002	XX		\$193.16	CR	

The embedded Excel file provides the posting detail and supporting documentation for the example provided above.



X20
Garnishment-Pay by \

BDCA X20 used to adjust an overpaid employee - funds remitted with a check

In this example, the employee was over paid \$84.76. The employee in turn remitted the amount to the institution with a check. The manual adjustment process reduces the salary, employer and employee benefits and the net pay and adjusts the payroll liabilities as well. The X20 BDCA code is used to adjust the amount of the overpayment and to recognize the amount due from the employee. After the payroll adjustment is processed, the postings appear as follows:

The institution's operating fund Claim on Cash increases and expenditure (EXPEND G/L control account) decreases. The Claim on Cash in the PEPL fund and the Shared Payroll Fund decreases because the liability decreases. The clearing fund's Claim on Cash decreases and the Accounts Receivable increases because the amount due from employee is recognized, but is yet to be received.

POSTINGS -OVERPAYMENT ADJUSTMENT PAYROLL

	Begin Bal	DR	(CR)	End Bal
Institution's Operating Fund				
1xxx	(\$111.38)	\$111.38		\$0.00
EXPEND	\$111.38		(\$111.38)	\$0.00
<i>expenses decrease</i>				
	Begin Bal	DR	CR	End Bal
Institution's PEPL Fund				
1xxx	\$0.20		(\$0.20)	\$0.00
200024	(\$0.20)	\$0.20		\$0.00
<i>Cash decreased, liability decreased</i>				
	Begin Bal	DR	CR	End Bal
Institution's BDCA Clearing Fund				
1xxx	\$0.00		(\$84.76)	(\$84.76)
120002	\$0.00	\$84.76		\$84.76
<i>A/R recognizes the amount due from employee</i>				
	Begin Bal	DR	CR	End Bal
139993 - Shared Payroll Clearing Fund				
1xxx	\$26.42	\$111.38	(\$137.80)	\$0.00
200014	\$0.00	\$111.38	(\$111.38)	(\$0.00)
210xxx	(\$26.42)	\$26.42		\$0.00
<i>Represents the reduction in the Employer Liability (\$13.41) and the Employee Liability (13.01)</i>				
	Begin Bal	DR	CR	End Bal
BANK				
1xxx	\$0.00	\$151.41	(\$151.41)	\$0.00
101019	\$26.42	\$0.00	(\$26.42)	\$0.00
103013 (Institution's Bank 3L)	(\$111.18)	\$111.38	(\$84.96)	(\$84.76)
1098	\$0.00	\$222.76	(\$222.76)	\$0.00
<i>BANK 103013 (3L) is short the dollars as is the clearing fund</i>				

CAS		Begin Bal	DR	CR	End Bal
Company/114000/Center	Claim on Cash	\$0.00		(\$84.76)	(\$84.76)
Company/4836000/Center	A/R - Other	\$0.00	\$84.76		\$84.76

The institution’s clearing fund and the BANK are short \$84.76 while recognizing the receivable from the employee. When the check from the employee is deposited into the institution’s clearing fund and the BANK fund will be restored.

Action in Banner: A cash receipt (DCSR journal voucher) crediting Accounts Receivable in the clearing fund for the amount of \$84.76 needs to be posted. (Using the DCSR rule code will handle the posting to the BANK fund behind the scenes.)

Action on CAS: A cash receipt (“C” Document) crediting Company/Center/Account XXXX-15XX01-4836000 needs to be posted.

									Document #	C15XX XXX
									Banner Doc #	HXXXXXX
									Banner Bank	
									Banner Rule Code	DCSR
Company	Account	Center		Fund	Organization	Account	Program	Activity	Amount	DR/CR
XXXX	4836000	15XX-01		XXXXXX	XXXXXX	120002	XX		\$84.76	CR

The embedded Excel file provides the posting detail and supporting documentation for the example provided above.



X20
Overpayment-Pay by

02/01/2011

BDCA X20 used to adjust an overpaid employee - funds withheld from the individual's bank account

In this example, the employee was over paid \$84.76. The dollars for the overpayment were taken from the individual's bank account and are now setting at 1st Premier Bank. The manual adjustment process reduces the salary, employer and employee benefits and the net pay and adjusts the payroll liabilities as well. The X20 BDCA code is used to adjust the amount of the overpayment and to recognize the amount due from the employee.

Action in Banner: A ZNC journal voucher (non-cash document) crediting Accounts Receivable in the clearing fund for the amount of \$84.76 needs to be posted.

Action in CAS: A cash receipt ("C" Document) crediting Company/Center/Account XXXX-15XX01-4836000 needs to be posted. The CAS posting will move the cash from 1st Premier to the appropriate company.

									Document #	C15XX XXX
									Banner Doc #	JXXXXXX
									Banner Bank	
									Banner Rule Code	ZNC
Company	Account	Center		Fund	Organization	Account	Program	Activity	Amount	DR/CR
XXXX	4836000	15XX-01		XXXXXX	XXXXXX	120002	XX		\$84.76	CR

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BDCA X20 used in conjunction with XBN (leave of absence earn code)

In this example, the employee is on approved leave without pay for more than ninety days and the employee submits payment for elected deductions and the employer health care. In order for the premium to go through to the state via the interface, a non-cash earnings code has been established (smart coded XBN). This earn code is exempt from most deductions and is not income to the employee but rather a benefit payment to the Regents.

	<u>PTRBDCA Code</u>	<u>LWB</u>	<u>MBN</u>	<u>Total</u>
Deferred Comp - Supplemental Retirement	315	\$175.13	\$74.87	\$250.00
TSA 12 Monthly Payments	312	\$175.13	\$74.87	\$250.00
Dental Plan EE Paid - 12 Pay	251	\$22.07	\$9.43	\$31.50
Medical Reimburse FCR EE Paid - 12 Pay	256	\$70.06	\$29.94	\$100.00
State Extra Life EE Paid - 12 Pay	271	\$5.24	\$2.24	\$7.48
State Dependent Life - EE Paid - 12 Pay	272	\$1.46	\$0.63	\$2.09
Long Term Care Ins EE Paid - 12 Pay	275	\$10.19	\$4.36	\$14.55
AFLAC Product	435	\$4.90	\$2.10	\$7.00
	Subtotal			\$662.62
Health - Provider Network ER Paid - 12 Pay	202	\$337.00	\$144.08	\$481.08
Total Employee Elected Deductions and Health Care Benefit				\$1,143.70

As explained in the "Leave Without Pay With Benefits" guidelines published on the Training and Development site, a portion of the benefit expense will post against the default FOAP on XBN code and a portion from the JOBS FOAP.

It is difficult to go directly to the document postings of the payroll document to determine the needed transactions. The data is gathered from NHIDIST. The employee's health care benefit is split between institution's operating fund (JOBS FOAP) and the institutional clearing fund (XBN default FOAP). The elected deductions are from the XBN earn code.

In the illustration on the following page, Claim on Cash for the two institutional funds is negative, reflecting the amount owed by the employee on leave without pay.

02/01/2011

Oracle Developer Forms Runtime - Web: Open > NHIDIST

File Edit Options Block Item Record Query Tools Help

Labor Distribution Data Inquiry NHIDIST 8.3 (TEST)

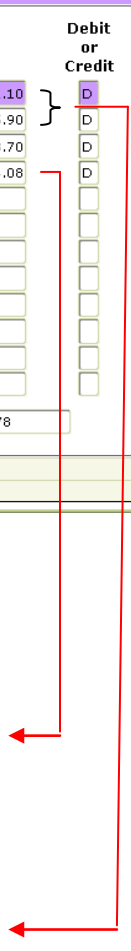
Finance Document Number: F0001883
 COA: S
 Index:
 Hierarchy Roll Up
 From Date:
 To Date:
 Category: Expenses

Grant:
 Fund:
 Orgn:
 Account:
 Program:
 Activity:
 Location:

Rule Class	Fund	Orgn	Account	Program	Activity	Location	Earnings Code	Benefit Code	Hours	Amount	Debit or Credit
ZRB	410000	452020	622060	06				202		101.10	D
ZRB	410000	452022	622060	06				202		235.90	D
ZNL	438300	452020	611190	99			MBN		1.00	1,143.70	D
ZRB	438300	452020	622060	99				202		144.08	D
Net:										1.00	1,624.78

Record: 1/4

	Begin Bal	DR	CR	End Bal
438300 - Clearing Fund				
1xxx	\$0.00	\$481.08	-\$1,287.78	(\$806.70)
120002	\$0.00		(\$481.08)	(\$481.08)
EXPEND	\$0.00	\$1,287.78		\$1,287.78
410000 - Operating Fund				
1xxx	\$0.00		(\$337.00)	(\$337.00)
EXPEND	\$0.00	\$337.00		\$337.00
BANK				
1xxx	\$0.00	\$4,874.34	-\$4,874.34	\$0.00
101019 1R	\$0.00	\$1,143.70		\$1,143.70
104014 4L	\$0.00	\$481.08	-\$1,287.78	(\$806.70)
100004 4G	\$0.00		-\$337.00	(\$337.00)
1098	\$0.00	\$3,249.56	-\$3,249.56	\$0.00



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Action: *Contact the accountant at the Shared Payroll Center to assist in mapping the payroll postings to determine the appropriate correcting entries.*

Action in Banner:

1. Receipt the payment from the employee using DCSR rule code.
(CR) 438300 /452020/611190/99 \$1,143.70
2. Correct the benefit expenditure from the institution’s operating fund to the institution’s clearing fund using the ZEC rule code.
(DR) 438300/452020/622060/99 (CR) 410000/452020/622060/99 \$337.00
3. Correct the Accounts Receivable to the expenditures (EXPEND in the G/L) in the institution’s clearing fund using the ZEC rule code.
(DR) 438300/452020/120002/99 (CR) 438300/452020/622060/99 \$337.00 (CR) 438300/452020/611190/99 \$144.08

					Correcting Entries			
	Begin Bal	DR	CR	End Bal	DCSR	#1 ZEC	#2 ZEC	End Bal
438300 - Clearing Fund								
1xxx	\$0.00	\$481.08	-\$1,287.78	(\$806.70)	\$1,143.70	(\$337.00)		\$0.00
120002	\$0.00		(\$481.08)	(\$481.08)			\$481.08	\$0.00
EXPEND	\$0.00	\$1,287.78		\$1,287.78	(\$1,143.70)	\$337.00	(\$481.08)	\$0.00
410000 - Operating Fund								
1xxx	\$0.00		(\$337.00)	(\$337.00)		\$337.00		\$0.00
EXPEND	\$0.00	\$337.00		\$337.00		(\$337.00)		\$0.00
139993 - Shared Payroll Clearing Fund								
1xxx	\$0.00	\$1,624.78	-\$481.08	\$1,143.70				\$1,143.70
200014	\$0.00	\$1,624.78	-\$1,624.78	\$0.00				\$0.00
210xxx	\$0.00		(\$1,143.70)	(\$1,143.70)				(\$1,143.70)
<i>Dollars are available to remit the EE and ER liabilities</i>								
BANK								
1xxx	\$0.00	\$4,874.34	-\$4,874.34	\$0.00	(\$1,143.70)	\$0.00	\$0.00	(\$1,143.70)
101019 1R	\$0.00	\$1,143.70		\$1,143.70				\$1,143.70
104014 4L	\$0.00	\$481.08	-\$1,287.78	(\$806.70)	\$1,143.70	(\$337.00)	\$0.00	\$0.00
100004 4G	\$0.00		-\$337.00	(\$337.00)		\$337.00		\$0.00
1098	\$0.00	\$3,249.56	-\$3,249.56	\$0.00				\$0.00

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Action in CAS:

1. Receipt the payment from the employee.
(CR) 90XX/15XX-01/4836000 \$1,143.70
2. Correct the benefit expenditure from the institution's operating fund to the institution's investment Company.
(DR) 90XX/15XX-01/ 52081900 (CR) XXXX/15XX-01/51020600 \$337.00
3. Correct the Accounts Receivable to the expenditures in the institution's investment company.
(DR) XXXX/15XX-01/4836000 (CR) XXXX/15XX-01/52081900 \$481.08

The embedded Excel file provides the posting detail and supporting documentation for the example provided above.



X20 Leave Without
Pay-Pay by Ck FINAL