



Research Administration Forum

June 18, 2020

Benefit Cost Transfer

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Benefit Cost Transfer

New Benefit Cost Transfer (BCT) Process

- Central Resource Unit (CRU) released a new Benefit Cost Transfer (BCT) process last week, effective Tuesday 6/9/20
- BCT requests allow departments to move benefits without moving associated salary. Types of expenses that can be transferred via the new BCT process:
 - CBR, VLA, Tuition & Fee Remissions, GAEL, RPNI
- Departments must submit BCT requests for FY19-20 posting to CRU by Monday 6/29/20
 - Departments must submit BCT requests that require EFM review to the EFM accountant by Wednesday 6/24/20 to allow three business days for review prior to CRU's deadline
- The CRU web page outlining the new process along with links to the new report and Excel template can be found here:
<https://www.centralresourceunit.ucla.edu/s/article/Benefit-Cost-Transfer-Process>

Benefit Cost Transfer

New Benefit Cost Transfer (BCT) Process

- **High level steps for new BCT request process:**
 1. Department runs the new **Benefit Cost Template Report** in CDW which provides a breakdown of benefit expenses by individual employee and pay period
 2. Department downloads and complete the new **BCT Request Form Template** (Excel)
 3. Department obtains email approvals from EFM and/or Grad Division when applicable
 4. Department uploads the template and appropriate approvals to the BCT request page on CFS website (<https://uclacfs.tfaforms.net/189>)

1

Report Parameters for Benefit Cost Transfer Template Report

Enter Year and Month range from below time period .

Enter Pay End Date
Note: Please enter date in MMM,DD,YYYY format.
Jun 11, 2017

Enter Employee ID

Employee Record Number

Cancel Run Report

2

1) Required	2) Department Code/Name	3) Reason Code	03	\$	10.77	\$
4) Need Approval From Grad Div?	5) Need Approval from EFM?	6) High Risk?	06	\$	156.73	\$
7) Answer			Total			\$ 167.50

report Template

Employee Name	Employee ID	UCLA ID	Employee Record Number	Pay Calendar	Pay Run ID	Off Cycle Indicator	Pay Begin Date	Pay End Date	UC Accounting Date	Account Number	Cost Center	Fund	Sub	Object Code	Fringe Line Description	Project Code	Fund End Date	Deduction Code	Deduction Desc	Fringe Amount	Account
Brun, Joe	12345678	315786543	2	1906	30M0X	N	2019-06-01	2019-06-30	2019-06-30	402110	IM	19900	03	3390	GABL LP Assessment - Expense		2025-06-30			0.24	40400011
Brun, Joe	12345678	315786543	2	1906	30M0X	N	2019-06-01	2019-06-30	2019-06-30	402110	IM	19900	03	3380	GABL PR Assessment - Expense		2025-06-30			4.85	40400011
Brun, Joe	12345678	315786543	2	1906	30M0X	N	2019-06-01	2019-06-30	2019-06-30	402110	IM	19900	03	3385	GABL CL Assessment - Expense		2025-06-30			1.42	40400011
Brun, Joe	12345678	315786543	2	1906	30M0X	N	2019-06-01	2019-06-30	2019-06-30	402110	IM	19900	03	3385	GABL AL Assessment - Expense		2025-06-30			0.12	40400011
Brun, Joe	12345678	315786543	2	1906	30M0X	N	2019-06-01	2019-06-30	2019-06-30	402110	IM	19900	03	3390	GABL EL Assessment - Expense		2025-06-30			4.14	40400011
Brun, Joe	12345678	315786543	2	1906	30M0X	N	2019-06-01	2019-06-30	2019-06-30	402110	IM	19900	06	8694	User Account 00004060		2025-06-30	CHPFE		300	40400011
Brun, Joe	12345678	315786543	2	1906	30M0X	N	2019-06-01	2019-06-30	2019-06-30	402110	IM	19900	06	8850	CBR Assessment - Expense		2025-06-30			56.73	40400011

4

Campus *
Please select...

Requester EmplID (UC Path ID) Requester University ID (UCLA) *

Requester Last Name * Requester First Name *

Requester Phone (Domestic) Requester Phone (International) Requester Email *

Does this Request involve moving benefits to or from a Contract or Grant and/or Fee Remission? *

Yes
 No

Existing Case Number (If any)

BCT Request Form Template - Attachment *

Browse... No file selected.

BCT Request Form Attachment

Benefit Cost Transfer for C&G

New Benefit Cost Transfer (BCT) Process

- **Steps for departments to obtain EFM approval when applicable:**
 1. Department submits completed BCT request form to EFM accountant via email
 - EFM approval required for all BCT requests moving expenses to or from a C&G fund regardless of debit or credit
 2. EFM accountant reviews BCT request form, including department responses to questions in the form:
 - Questions 1 – 4 must be answered for all BCT requests; questions 5 must be answered for High Risk
 1. How did the error occur?
 2. Who approved the transfer?
 3. What is the reason the expense is being moved to a new funding source?
 4. How does the transfer benefit the new funding source?
 5. Explain untimeliness if High Risk (120+ days after original pay end date or 90+ days after fund end date AND increasing expenditures on a federal or federal flow-through fund)
 3. EFM accountant provides approval via email
 4. Department submits the BCT form along with EFM email to CFS via webpage
- **Typical business scenarios for BCT requests on C&G funds:**
 - Move unallowable types of benefits (e.g., NIH training grants)
 - Move unallowable portion of benefits when sponsor has a capped benefit rate

Benefit Cost Transfer for C&G

New Benefit Cost Transfer (BCT) Process

- **Additional details of new BCT process to be aware of:**
 - BCT functionality is not yet available in UCPATH. CRU will be submitting Financial Journals in General Ledger until the functionality is available.
 - Departments can now request any benefit transfer needed to move an unallowable expense from a C&G fund; requests are no longer limited to transfers for C&G fund closeouts.
 - The only exception is BCT requests for UCPATH defects. Departments should not submit benefit transfer requests for UCPATH defects at this time, as CFS will be posting financial journals centrally for UCPATH defects prior to fiscal close.
 - BCT should be the final transfer. Salary Cost Transfer (SCT) should not be processed after the BCT because it will cause the benefit expense to be out of sync. If business requires this, a subsequent BCT must be processed to move benefit expenses back to the original FAUs *before* proceeding with the SCT.

UCPath Announcements

- **UCPath Announcements:**
 - Funding Rollover process in UCPath has been enhanced for FY20-21
 - Funding Rollover will allow for automatic rollover of employee funding into new fiscal year, with some limitations.
 - The rollover process will occur this month in June.
 - CFS will be publishing additional details in coming days.
 - FY20-21 CBR rates have been posted by CFS. Please refer to CBR web page for details:
 - <https://www.finance.ucla.edu/composite-benefit-rate-assessment>