

# **Chart of Accounts User's Guide**

Oracle® Insurance Policy Administration - Life Release 8.1 E14444-01 May 2009





## Oracle® Insurance Policy Administration -Life Release 8.1

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## Overview

The Chart of Accounts (CoA) is a numeric listing of all identified accounts used by a company to record transactions in the company's general ledger. As part of the **accounting cycle**, the CoA is used in the **journaling** process (i.e., performing journal entries) and also serves as the title for each **ledger**. In general, all the accounts are filed under one of five categories: Assets, Liabilities, Owner's Equity, Revenue and Expenses.

Each company will have their own Chart of Account numbering system. A block of numbers can be assigned to one of the five categories mentioned above to be applied to the sub-categories. You can leave gaps in the assigned numbers between sub-category listings to allow for the addition of new accounts.

ACME Accounting Number Category	ACME Accounting Number Sub Category	ACME Account Numbers
1000-1099 Assets	1000-1009 Cash	1001 Cash – Regular Checking
		1002 Cash – Payroll Checking
		1003 Cash, Change or Petty Cash Fund
	1010-1019 Receivables	1011 - Accounts Receivables
		1012 - Policy Fee
		1013 - Late Charge
		1014 - Cancellation Charge
		1015 - Premium Payment
2000-2099 Loan	2000-2009 Current Loans	
3000-3099 Liabilities	3000-3009 Current Liabilities	
4000-4099 Equity	4000-4009 Stocks	4001 - Preferred Stock
		4002 - Common Stock
		4003 - Retained Earnings
5000-5099 Expenses	5000-5009 Insurance	5001 - Disability Insurance
		5002 - Property & Causality Insurance
	5010-5019 Interest Expense	5010 - Finance Charge
		5011 - Loan Interest
	5020-5029 Mortgage	

### **Example Chart of Accounts**

This document only covers the various aspects of the CoA screen features and functionalities in Oracle Insurance Policy Administration (OIPA) system. This includes the setting up of Suspense and Transaction accounts. It does not cover the configuration of Suspense screen rules or transactions that may be required for OIPA to process the accounting correctly.

**NOTE:** OIPA is not an accounting system but can be interfaced using AsFile. You may communicate OIPA accounting records that were created due to transaction processing. Common practice is to hold CoA information and then run a cycle to interface with a general ledger system. Set up a cycle that retrieves a list of all the accounting details to send to a middleware and then roll up a summary file to give to a general ledger system.



## **Chart of Accounts in OIPA**

The CoA is setup at the company level in the Oracle Insurance Policy Administration (OIPA) system. Any time a financial transaction or suspense transaction is processed and a CoA record(s) is present an accounting record is written that associates an account with each piece of money that is involved with the transaction. The accounting records are generated when an activity is processed/reversed or when the Suspense record is added/deleted.

Accounting records are stored in the AsAccountingDetail and AsAccountingDetailField tables. The AsAccountingDetail table stores the required information regarding debit and credit amounts that were the result of an activity or suspense transaction. It also stores additional required information regarding initiating activity/suspense, account number, processing, reversing, gain/loss and dates. If configured, additional information may be captured according to client requirements in the AsAccountingDetailField table.

#### Visual Diagram of the CoA flow

Start at the star and follow the red doted lines to see the order the system follows. The black sold lines show important relationships between tables that create CoA records.





### Account and Transaction/Suspense Relationships

#### Account to Transactions

An account can be associated with one or more financial transactions and/or suspense actions. This is a one to many relationship from an account to transactions.

For example,

Account 1001 is used when receiving a premium that is a New Money type from two different transactions:

- 1. InitialPremium transaction
- 2. AdditionalPayment transaction

#### **Transaction to Accounts**

In the Chart of Accounts, an account is higher than a transaction in the hierarchy because you associate transactions to accounts. It may be helpful from a set-up context to understand that a transaction can have one or more accounts associated with it depending on the types of money that are accounted for in the transaction. This is a one to many relationship from a transaction to accounts.

For example,

A Disbursement transaction can have two different accounts associated with it:

- 1. Account 9001 for a Variable Annuity plan
- 2. Account 9002 for a Variable Payout plan
- **Note:** When associating transactions with accounts, you are doing this at the Entity level, which is below the account level in the hierarchy. The Transaction view at the top of the Chart of Accounts screen does not dictate the hierarchy levels.

#### **Account and Account Entry Details**

An account can have one or more sets of account entry details written to the database for accounting. Criteria can be configured to filter the correct account entry detail to use for accounting purposes and write to the database.

For example,

Account 9001 -> AccountEntryDetail record 1: Original Disbursement Status- Pending

Account 9001 -> AccountEntryDetail record 2: Original Disbursement Status- Recovered

Account 9001 -> AccountEntryDetail record 3: Original Disbursement Status- Recoverable



## **View Accounting in OIPA**

The Chart of Accounts in OIPA performs accounting when either a suspense record is created or a transaction that has financial implications is processed. You can view accounting in OIPA if the CoA is configured correctly.

### **Viewing Accounting for Activities**

When the transaction is processed, Transaction Accounting is performed to the associated accounts. The end user can then view the accounting details via the Accounting tab in the Activity Details screen. The Accounting tab displays the various accounts affected by that transaction, their Account Numbers, Description, Amount and Debit/Credit details. SQL statements can also be run to view accounting for specific policies, account numbers, etc. Please see the <u>Querying Account Records</u> for additional detail on SQL statements.

Ø	AdminServer.com - Disbur:	sement - Microsoft I	nternet Explorer provide	d by AdminServer	
(internal line)		🔍 Details	] 🍯 Entry Fields	😂 Allocation   🔛 Math	
Po	licy:AVA3102013853	Spawn	Accounting	🔺 Valuation 📋 冷 Dist	oursement
	Accounting Detail			Q	
	Account Nur	nber	Description	Amount Debit/	Credit
	1000002	Disburse	ementAccount	13,499.00	Debit
C a	hart of Account # ssigned to amount	Chart	of Account Name	Transaction A mount	Credit or Debit
	No accounting detail (Reversal) information for this activity				

Activity Accounting

### **Viewing Accounting for Suspense**

Suspense Accounting is performed, when a Suspense record is created via the Suspense menu in the Suspense Record, Suspense Batch or Suspense Refund screen. The end user can view the accounting details by clicking the Accounting button from any of these screens. Suspense records can also be automatically generated by processing transactions (like InitialPremium, AdditionalPayment) that uses <Suspense> element or by processing a transaction that is attached to GenerateSuspense business rule.

You may write SQL statements to view multiple account suspense records. Refer to the useful SQL statements for additional detail. You may configure an Inquiry screen to display CoA information if you would like to view it through the application.

l	AdminServer.com - Microsoft Internet Explorer provided by AdminServer			
	Accounting Detail			9
	Account Number 50001 50000 50002	Description Cash Receipts Clearing Inbound Suspense	Amount \$1,500.00 \$1,500.00 \$1,500.00	Debit/Credit Credit Debit Credit

Suspense Accounting



## Setting up the Chart of Accounts

The Chart of Accounts is configured in conjunction with the initial implementation of transactions or suspense for an OIPA plan. Chart of Account configuration information should be listed in the System Design Document (SDS). It is recommended that the individual responsible for the transaction or suspense configuration is also involved in creating the necessary CoA records. The CoA record(s) should be created after the transaction or suspense configuration is complete.

The CoA may be modified as new plans, transactions, suspense and accounts are added to OIPA. **There are two different ways to set-up the CoA: through the application or using the CoA Generator spreadsheet.** This section of the guide explains how to setup the CoA through the application. Read the <u>CoA Generator</u> section for steps on using the spreadsheet to set-up the CoA.

To set-up the CoA in OIPA you will need a list of account types. You will also need the accounts that are associated with transactions and suspense. As mentioned earlier, in addition to the account number, further information can also be captured. This is discussed in detail later in this document.

#### Step 1: Gather Requirements

The Chart of Accounts set-up screens are found via the **Administration** menu. To properly set-up the CoA you will need the following information:

- 1. A list of accounts and associated numbers.
- 2. Whether the account is a debit or credit.
- 3. Whether the account is associated with a transaction or suspense.
- 4. Which account(s) is associated with which transaction.
- 5. All required accounting entry details (listed below).
- 6. If a transaction has multiple associated accounts what criteria distinguishes the correct account to be used.
- 7. Any other extra information that should be captured in the accounting record for this type of account.





#### Step 2: Set-up Account

Initially accounts are added via the Chart of Accounts screen. This screen displays additional sections and fields to fill in, depending on what selections you initially make. The Chart of Accounts screen in the OIPA system allows not only for adding new accounts, but also modifying and deleting the existing accounts. At the top of the Chart of Accounts screen is the ChartOfAccounts section, which allows you to select how you would like to enter and view accounts. You will always select the applicable **Company** and **View by Transaction** when adding an account. Only use **View by Account** when viewing information. There are different steps for setting up an account that is associated with a transaction compared to an account set-up associated with a suspense record. Both sets of steps are outlined below:

#### Transaction Steps: Steps to create an account associated with a transaction

- 1. Select the **Company** for the applicable account.
- 2. Select View by Transaction.

**IMPORTANT**: Do not create an account using View by Account.

- 3. Select View Transaction.
- 4. Select New.
- 5. Select the transaction name from **Available Transactions** drop-down box. The transaction must be configured at this point, you cannot proceed otherwise.
- 6. Select Save.
- 7. Enter the Account Number.
- 8. Enter the Account Description.
- 9. Select Save.

#### Steps 1 through 6

ChartOfAccounts		o <del></del> 😗 🙃
1       Company:       Acme Li         2       View by:       Transactions         Select whether the acc       Transactions / Susrense         View:       Transactions	ie nsaction C Account ount is for a transaction	Refresh Close or suspense
AABPremium AdditionalPayment AddPay WaiveCOI Withdrawal	Select New button	Transaction 13
	4 New	Save 4 6

#### Steps 7 though 9

6	😫 AdminServer.com - Microsoft Internet Explorer provictdmins
	First Account
	Account Number: 1001
	Account Description: Term Premium
	Close Save 9
2	



#### Suspense Steps: Steps to create an account associated with suspense

- 1. Select the **Company** for the applicable account.
- 2. Select View by Transaction.

**IMPORTANT**: Do not create an account using **View by Account**.

- 3. Select View Suspense.
- 4. Select New.
- 5. Enter the Account Number and the Account Description.
- 6. Select Save.

ChartOfAccounts		o 🕐 🕤
1 Company: Acme Life	T	
2 View by: • Transaction •	Account	
	Refresh	Close
		-
Transactions / Suspense		9
View: C Transaction 🖲 Susp	pense 🔶 3	
Accounts		Ð
Account	Description	11
50001	Cash Receipts Clearing	👕 🕘 👘
50000	Inbound Suspense Account 🛛 🖀 问	
898989898	Newer Suspense Account 👘 🧓	
50002	Initial Premium Suspense	1 🗃 🕡
Account Number: 5		
Account Description:		
4	New Save	]

## **Account Database Tables**

AsChartofAccounts CHARTOFACCOUNTSGUID COMPANYGUID ACCOUNTNUMBER ACCOUNTDESCRIPTION	AsChartofAccounts ChartofAccountsGuid – Unique identifier CompanyGuid – Identifies what company the account applies to AccountNumber – Reference number associated with account AccountDescription – Descriptive name of the account
AsChartofAccountsEntity CHARTOFACCOUNTSGUID CHARTOFACCOUNTSENTITYGUID CHARTOFACCOUNTSENTITYCODE TRANSACTIONAME	AsChart ofAccountsEntity ChartofAccountsGuid – Unique identified to link to AsChartofAccounts table ChartofAccountsEntityGuid ChartofAccountsEntityCode - Indicates whether the account entity is for a transaction or suspense. 01 = Transaction, 02 = Suspense TransactionName – If the account is associated with a transaction the name is stored



#### Step 3: Enter AccountEntry Details

After setting up the account number and description, the **AccountEntry Detail** section will appear. You can fill out the information for the account. These fields are not configurable; they are required by the system to perform account processing. Also, depending on your selections, various fields will become enabled or disabled. It is on this screen that you identify the effective dates of the account, whether it is a debit or credit, the variable that stores the amount from suspense or transaction that is to be applied to the account and other critical information. Review the <u>Account Entry Detail Fields</u> description table for descriptions on the fields. Once applicable fields are filled out select the **Save** button.

You can create multiple **AccountEntry Details** for a single account that have different account entry fields selected. This creates a one to many relationship for a transaction to accounts. You will need to set-up criteria logic so the system knows which AccountEntry Detail to pick when performing accounting. Each account that is saved is available in the <u>Entries</u> section and can be viewed and/or modified.

The values of these fields are saved in AsChartOfAccountsEntry table and provide detail for the account. When a transaction or suspense generates an accounting record in AsAccountingDetail it is associated to this table via the ChartofAccountsEntryGuid and provides further information regarding the account. The AsChartOfAccountsEntry is associated to the account via the ChartofAccountsEntityGUID in the AsChartOfAccountsEntity table. See the <u>Chart of Accounts Relationship Diagram</u> section for further detail.

AccountEntry Detail			0
Effective From: Description:	7/11/2012		Effective To:
Debit/Credit: Type:	Debit	*	Gain/Loss: 📃 Flip On Negative: 📃
Accounting Amount: Excluded Tran	nsaction Money Types		Included Transaction Money Types
ADD Bider Charge Admin Fee Admin Fee Annual Contract F Annual Contract F Annuity Payment Asset Fee	unts associated with on, select the type of that is applicable to ent in the transaction	×	AsChartofAccountsMoneyTypes CHARTOFACCOUNTSENTRYGUID MONEYTYPECODE
Asset Tier Rebate Bill Amount Bonus Premium		~	
Orignial Disbursement Status:	Pending	· •	Do Reversal Accounting:
Forward Accounting Status:	Active	×.	Reversal Accounting Status:
Fund Type:	All Fund Types	×	Account Number Format:
		New	Save

Account Entry Detail



## Account Entry Detail Fields

Fields	Description
	This date specifies when the account can use the Account Entry detail for accounting.
	Note: If the Effective Date entered is prior to the Plan's Effective date, accounting will not
Effective From	be performed to the AccountEntry Detail record of this account.
	The last day accounting can be performed using the AccountEntry Detail record of this
Effective To	account.
	Meaningful description of the account and its entry record details. Used for
Description	comparisons.
	Select whether the account is a Debit or Credit. Populated by AsCodeDebitCredit.
	Note: A debit or credit does not mean a decrease or increase. Debits and Credits are
	recorded as positive numbers. The double entry system in the Company's general ledger
	requires each transaction to affect at least two entries, creating a balance within the
	system. Thus if one account is debited then another must be credited, allowing for a
	total of all debits and credits to be equal. Each account as identified in the chart of
	accounts has two columns, one for debits and one for credits. The type of account and
	the column the entry is posted in determines if it is a <b>decrease or an increase</b> . The
Debit/Credit	type of account determines whether a debit or a credit is a loss or gain.
	If a Suspense Account: SuspenseAmount
Туре	If a <b>Transaction Account:</b> a) MathVariable, b) ByFund, c) TotalOfFunds, d)
<u>*See Accounting Types</u>	Disbursement
	Only enabled when type is either MathVariable or Disbursement.
	Enter the name of a field or MathVariable that is in the associated transaction on which
	the accounting should be performed. The value amount must be in the field of
Accounting Amount	MathVariable.
	Only enabled when type is either ByFund or Total Of Funds.
	When checked accounting is performed on the Gain/Loss amount and not on the Total
	amount <b>Note:</b> Gain/Loss and Flip On Negative check boxes are mutually exclusive.
Gain/Loss	Only one of them could be checked at any point of time.
	Only enabled when type is ByFund or Total Of Funds.
	When checked the amount that accounting should be performed on is negative:
	credit/debit records are flipped. <b>Note:</b> Gain/Loss and Flip On Negative check boxes are
Flip On Negative	mutually exclusive. Only one of them could be checked at any point of time.
	Enabled for Accounting Types, ByFund and Total Of Funds.
Excluded	This list box allows the user to select more than one money type. It is populated by
Transaction Money	AsCodeMoneyType. The Exclude Transaction Money Type section is used to filter
Турез	different money types that a transaction consists of.
	Only enabled when type is ByFund or Total Of Funds.
	This list box allows the user to select more than one money type. The money type
Included	specified is used as a filter for the valuation record to pick up. Accounting is performed
Transaction Money	to that account only when the Money Type in Transaction's Assignment element
Types	matches with the Money Type selected for that account.



Original	Only enabled when type is Disbursement.
Disbursement	Three possible status selections are Pending, Recovered and Recoverable. The
Status	statuses are client specific and can be defined in AsCode-> AsCodeDisbursementStatus.
	Only enabled when type is Disbursement.
Do Reversal	When checked, the reversal of the Disbursement transaction will perform an accounting
Accounting	to the associated AccountEntryDetail record.
Forward Accounting	Only enabled when type is Disbursement.
Status	Two possible status selections are Pending and Active.
Reversal	Only enabled when type is Disbursement.
Accounting Status	Two possible status selections are Pending and Active.
Fund Type	Fund type for accounting. Populated by AsCodeFundType.
	If specific formats have been configured to be used, you may select the format to be
Account Number	used for this account. The formats are configured in the <accountnumberformats></accountnumberformats>
Format	section of the ChartOfAccountsResults rule.

## Account Entry Database Tables

AsChartofAccountsEntry	$\underline{\textbf{AsChartofAccountsEntry}} - \text{The Debit/Credit entry for an account that must}$
CHARTOFACCOUNTSENTRYGUID	be tied to transaction or suspense. ChartOfAccountsEntryGUID – Unique
CHARTOFACCOUNTSENTITYGUID DEBITCREDITCODE	identifier for this table
	ChartOfAccountsEntityGUID – GUID to the AsChartofAccountsEntity
ACCOUNTINGAMOUNTFIELD	table.
GAINLOSSFLAG FLIPONNEGATIVEFLAG	EffectiveFromDate – Effective Date the entry will be effective from.
EFFECTIVEFROMDATE	EffectiveToDate – Effective Date the entry will be effective to.
FORWARDACCOUNTINGSTATUSCODE	DebitCreditCode - Indicates 01 for debit or 02 for a credit.
DOREVERSALACCOUNTINGFLAG	EntryDescription - Description of the debit or credit.
ORIGINALDISBURSEMENTSTATUSCODE FUNDTYPECODE	AccountingTypeCode – Stores the code for how the amount for the
ACCOUNTNUMBERFORMAT	accounting will be obtained. 01 for a Transaction, 02 for Total Of All Funds,
	03 for Individual Accounting For Each Fund, 04 for the Value Of
	MathVariable or Suspense.
	AccountingAmountField - Name of the MathVariable to use as the amount
	if AccountingTypeCode is set as a type MathVariable.
	GainLossFlag - Indicates if the debit/credit amount will be calculated based
	on gain/loss values.
	FlipOnNegativeFlag - Flips credits to debits and vice-versa when an
	amount is negative. ReversalOnlyFlag - Only perform this accounting when
	a transaction is reversed or a suspense item is deleted.



### **Accounting Types**

In the AccountEntryDetail section the Type field has specific selection requirements that are listed below:

#### For Suspense

Select **SuspenseAmount**, this is the only option. This indicates the suspense amount found on the suspense screens stored in AsSuspense table.

#### For Transactions - Accounts Associated with a Transaction:

Transaction :	Initial Premium	
Account(s) :	1012 - Policy Fee	
	1015 - Premium Payment	

AsChartofAccountsEntry CHARTOFACCOUNTSENTRYGUID CHARTOFACCOUNTSENTITYGUID DEBITCREDITCODE **ENTRYDESCRIPTION** ACCOUNTINGTYPECODE ACCOUNTINGAMOUNTFIELD GAINLOSSFLAG FLIPONNEGATIVEFLAG EFFECTIVEFROMDATE EFFECTIVETODATE FORWARDACCOUNTINGSTATUSCODE REVERSALACCOUTINGSTATUSCODE DOREVERSALACCOUNTINGFLAG ORIGINALDISBURSEMENTSTATUSCODE FUNDTYPECODE ACCOUNTNUMBERFORMAT

AsChartofAccountsMoneyTypes
CHARTOFACCOUNTSENTRYGUID
MONEYTYPECODE

#### 1. MathVariable

Select **MathVariable** when the amount value is in a MathVariable or field in the transaction's configuration. You will need to enter the exact name of the MathVariable or field in the **Accounting Amount** field. Accounting is performed on this value amount.

#### 2. ByFund

Select **ByFund** when the amount value(s) is by a fund(s). When selected the Gain/Loss, Flip On Negative checkboxes and Exclude/Include Transaction Money Types are enabled. The number of accounting records created for this type depends on the number of funds that have been allocated for a policy and the **Type of Fund** selected in the **Account Entry Detail** section on the Chart of Accounts screen.

For example, if an Account Entry Detail record has been set-up as follows:

- Accounting Type = ByFund
- Fund Type = Variable

A policy that has allocation to five Funds, two Fixed and three Variable, will then have three records created for accounting purposes. If the Gain/Loss check box is checked, then the accounting should be performed to the Gain/Loss amount and not on the Total amount.

Note: Assignment Tag should be present in the Transaction if ByFund is used.

#### 3. Total Of Funds

Select **TotalOfFunds** when all funds will be affected. When selected the Gain/Loss, Flip On Negative checkboxes and Exclude/Include Transaction Money Types are enabled. Unlike ByFund, one accounting record is created for each AccountEntry Detail record provided that the required conditions are satisfied. If the Gain/Loss check box is checked, then the accounting should be performed to the Gain/Loss amount and not on the Total amount.



#### 4. Disbursements

Select **Disbursements** when the activity performs a disbursement. When selected, the Original Disbursement Status, Do Reversal Accounting, Forward Accounting Status and Reversal Accounting Status are enabled. The Original Disbursement Status could be Pending, Recovered and Recoverable. Depending on the status of the Disbursement, the accounting is performed to the appropriate AccountEntry Detail records.

#### Scenario 1:

First, the three AccountEntry Detail records must be set up, one for each of the Original Disbursement Statuses. The first time the Disbursement activity is processed, the accounting will be performed to the AccountEntry Detail record that has the Original Disbursement Status set as Pending. If the parent activity is reversed or recycled, the shadow Disbursement activity will now perform accounting to the AccountEntry Detail record that has the Original Disbursement Status set as a Recovered.

#### Scenario 2:

Assuming that the <Disbursement> tag of the Disbursement transaction has the attribute RECOVERABLE set to Yes, processing the Disbursement transaction will perform accounting to the AccountEntry Detail record that has the Original Disbursement Status set as Recoverable.

#### **Entries Section**

After the Entry Detail is saved it is stored in the Entries section directly above. Use the select 💭 button to view or modify the information.

Entries		Ð			
Page 1 of 1	Page 1	Maximum Results: 20 💌			
Debit/Credit	Description	Type G/L Flip 1			
Debit	DisbursementAccountDescriptionRecovered	DisbursementNo No 🖀 💭			
Debit	DisbursementAccountDescription_Pending_Active_Active	DisbursementNo No 窗 🐑			
SHESUL SHESUL SHESUL					
Entry Detail		0			
Account I	Format:				
Effective From	n Date: 03/20/1960 Effective To D	Date:			
Desc	ription: DisbursementAccountDescription_Pending_Active_Active				



#### Step 4: Select Criteria

The criteria section is where you can identify the criteria. Selections must match in a transaction or suspense configuration in order for specific entry detail to be used for accounting. This should be used when there are multiple account entry details for an account.

This section is configured using two business rules. First is the **ChartOfAccountsScreen** business rule, which configures the actual (dynamic) fields displayed on the screen. Second, is the

**ChartOfAccountsCriteria** business rule, which is configured with the criteria logic that if met identifies the account to be used for accounting. Both rules need to be configured prior to saving account entry details that will need to use criteria logic. These two rules are described in the <u>Steps to set-up Chart Of Accounts Criteria</u> section.



## **Criteria Database Tables**





#### Step 5: Enter Account Results

The **Results** section of the Chart Of Accounts screen is used to capture additional client specific information needed for various accounting purposes. By checking a result when a transaction or suspense is processed the extra result information is written to the **AsAccountingDetailField** table, which is linked to the **AsAccountingDetailGUID**. The value to write comes from the transaction or suspense configuration and must match exactly what is configured for the results section.

The Results section on the Chart of Accounts Screen is configured via the **ChartofAccountsResults** rule. See the steps to set-up <u>Chart Of Accounts Results</u> to learn how to configure the Results section.





## Set-up Chart of Accounts Criteria

In order to configure criteria you need to configure two rules. The two rules are as follows:

- 1. The ChartOfAccountsScreen rule is used to set-up the fields on the Chart of Accounts screen.
- 2. The **ChartOfAccountsCriteria** rule is used to configure the logic that matches criteria as well as the account to use when writing records to the database.

### ChartOfAccountsScreen rule

ChartofAccountsScreen business rule can be used to configure dynamic fields and validation for the **criteria** section of the Chart of Accounts screen. These fields can be configured for both Suspense and Transaction accounts. The criteria are client specific field information used to identify the correct account entry where the accounting should be written when there are multiple applicable accounts.

**Note:** This rule ONLY configures the fields. You need to configure the ChartofAccountsCriteria rule in order to configure the logic that determines how the information entered into the fields is assigned values that match the criteria. See the

<u>ChartOfAccountsCriteria</u> business rule section for further information.

Accounts					<u> </u>
Ac	count		Description	_	20
30000	VP Fixed Fund /	Allocation		í	80
111112	Suspense Acco	unt 2		រ	
1000002	DisbursementAc	count		i.	
1000003	First Year Premi	um IUL		1	80
24681012	New Account			Ì	
50000	Inbound Susper	nse Account		ĩ	
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#### ChartofAccountsScreen XML Definition

<

ChartOfAccountsScreen> – Opening/Closing tag
<transactionaccounting> – Indicates fields for transactions</transactionaccounting>
Fields> - Fields section that will be used as criteria to match a debit/credit on an account
<field> - Standard field tag</field>
○ <name> - Name of field</name>
○ <display> - Display of field</display>
O <datatype> - Standard field datatype ,almost always is a combo box</datatype>
<ul> <li><query> - Standard query tag for combo boxes and radio buttons</query></li> </ul>
<validation> - Standard validation, see the Tech Manual.</validation>
<suspenseaccounting> – Indicates fields for suspense</suspenseaccounting>
<fields> - Fields that will be used as criteria to match a debit/credit on an account</fields>
<field> - Standard field tag</field>
○ <name> - Name of field</name>
○ <display> - Display of field</display>
O <datatype> - Standard field datatype (almost always is a combo box)</datatype>
<ul> <li><query> - Standard query tag for combo boxes and radio buttons</query></li> </ul>
<validation> - Standard validation, see the Tech Manual.</validation>

### ChartofAccountsCriteria rule

This rule is only used in conjunction with the <u>ChartOfAccountsScreen</u> rule. **ChartOfAccountsCriteria** rule is used to configure the logic that identifies the correct account to use for accounting processing based on criteria information. The fields that capture the criteria information are configured via the ChartOfAccountsScreen rule. If a transaction or suspense account has multiple associated accounts, this rule can be configured to identify the correct one via a criteria match.

#### ChartofAccountsCriteria XML Definition

<ChartOfAccountsCriteria> -Opening/Closing tag

<TransactionAccounting> - Criteria information for transactions fields

<**Criteria**> - Information about criteria for on field on the ChartOfAccountsScreen rule. This tag must be configured for each transaction that could use multiple accounts for processing.

Attribute - NAME - Exact name of CoA field to match criteria up to

Attribute - WILDCARD - Used to specify a value that if the criteria is set will cause it to be ignored

Attribute - CATEGORY - Specifies where to get a value to match criteria either POLICY or MATH. POLICY looks as

AsPolicy and AsPolicyField, MATH looks for a MathVariable or Field in the Transaction.

Attribute - CATEGORYFIELD - Name of field or MathVariable to use to match the criteria value. This field or

MathVariable must be the exact name found either on the Policy Screen or in the transaction's math section. T

<SuspenseAccounting> - List of criteria information for suspense fields

<Criteria> - Information about criteria for on field on the ChartOfAccountsScreen rule

Attribute - NAME - Exact name of CoA field to match criteria up to

Attribute - WILDCARD - Used to specify a value that if the criteria is set will cause it to be ignored



Attribute - CATEGORY - Specifies how to get a value to match criteria either SUSPENSE or SQL for either the Suspense Record or A SQL statement.

Attribute - CATEGORYFIELD - Name of field or mathvariable to use to match the criteria value

Note: Only valid if CriteriaCategory is not set to Sql

Attribute - SQL - Sql to get value to compare to coa criteria

Note: Only valid if Category is set to Sql

AsChartofAccountsCriteria

CHARTOFACCOUNTSENTRYGUID CRITERANAME CRITERAVALUE



### **Illustration of Criteria Match**

On the Chart of Accounts Screen you will select the criteria that must match what is in the transaction or suspense. In the example below the Initial Premium Suspense account has a criteria selection of Yes for NBCIndicator. On the Suspense Record screen you can see there is an NBCIndicator field configured. If the NBCIndicator selection account matches what is selected in the Suspense record then the associated account number will be written to the AsAccountingDetail record.

ChartOfAccounts					0 <del></del>	2 🖯		
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Accounts						0		
Account			Desci	ription	1	1		
50001	Cash Receipts Cle	aring			1	ð i		
50000	Inbound Suspense	Account			<b>8</b>	ð i		
898989898	Newer Suspense A	Account			1	0		
50002	Initial Premium Sus	pense			<b>1</b>	Ø		
	Account Number:	50002						
	Annual Descriptions	Juikel Describes Course						
	Account Description:	jimidai Fremium Suspi	ense	3				
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			_					
Entries				Suspense Record(s)				😢 🖨
Debit/Credit	D	escription		Company	Acme Life			
Credit				Company.				
Entry Detail				Policy Number:			Effective Date:	112
Account Number	None			Amount:	\$0.00			
Format:				Last Name:			First Name:	
Effective From Date:	05/12/2017	<u>115</u>	E	Account Number:		1	Check Number:	
Description:				Туре:	AOC - Direct			
Debit/Credit:	Credit	-		Statutory Company :	ACME Life	Fro	m Contract No :	
Туре:	Suspense Amount	-	F	UniqueID :			NBCIndicator : Yes	-
Accounting Amount:				411	(±0.00		Chaltered	
	1035 Exchange	<b>A</b>		Attached Amount:	\$0.00	<u> </u>	Status:	
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First Year Premi	ium N/A	•		NBCIndicator: Yes		-		
Indicato	Dr: '			1.00				



## **Chart of Accounts Results**

### ChartOfAccountsResults rule

Results are used when you need to store additional accounting information, possibly for a downstream system. The fields and logic for the Chart of Accounts Results section are configured in the ChartofAccountsResults rule. This is different from the ChartofAccountsCriteria rule, which requires the configuration of two rules. Check boxes are automatically generated on the Chart of Accounts Screen in the Results section when you configure a result. The result check box indicates whether or not the result value should be captured from the transaction or suspense activity and written to the AsAccountingDetailField table. The transaction or suspense must be configured to have the matching value required.

#### XML Example

<ChartOfAccountsResults> <TransactionAccounting> <Result NAME="PremiumType" DISPLAY="Premium Type" CATEGORY="MATH" CATEGORYFIELD="PremiumType"> </Result> </Result> <SuspenseAccounting> <Result NAME="CollectionType" DISPLAY="Premium Type" CATEGORY="SUSPENSE" CATEGORYFIELD="CollectionType"> </Result NAME="CollectionType" DISPLAY="Premium Type" CATEGORY="SUSPENSE" CATEGORYFIELD="CollectionType"> </Result NAME="CollectionType" DISPLAY="Premium Type" CATEGORY="SUSPENSE" </Result> </Result> </Result> </Result> </Result> </Result> </Result> </Result>

#### ChartofAccountsResults XML Definition

<ChartOfAccountsResults> The opening/closing tag of the ChartOfAccountsResults rule

<TransactionAccounting> Required and repeatable element. Indicates transaction processing will initiate the retrival of the value to write.

<Result> Required and repeatable element. Describes how to get the value to write to the AsAccountingDetailField. Creates the checkbox in Results section of the Chart of Accounts screen.

- NAME Required attribute="String" Name of the result.
- DISPLAY Optional attribute="String" Display name for results
- CATEGORY Required attribute ="POLICY / FUND / MATH / VALUE / MAP" Used to determine how value will be obtained to
  write to Accounting record(s). i.e. the source from where the <AccountNumberFormat> ->Parts obtain values.
  - **POLICY** To retrieve the value from AsPolicy and AsPolicyField. Any Field from the Policy screen.
  - FUND To allow values defined in AsFund and AsFundField to be used as the result. Any Field/MathVariable from Fund screen.
  - o MATH To retrieve the value from the Transaction. Any MathVariable or ActivityField.
  - $\circ$  ~  $\mbox{VALUE}$  To specify the hard coded value as the result.
  - **MAP** Lets user pick values from a set based on a set of criteria. Values are taken from AsMapGroup, AsMapCriteria and AsMapValue

Note: \_It is recommended not to use type Sql if possible



- CATEGORYFIELD Required attribute="String" Name of field or mathvariable to use as the value of the Accounting Field and the Parts of Account Number Format
  - For CATEGORY="VALUE", the hardcoded values are mentioned in the CATEGORYFIELD attribute
  - For CATEGORY="MAP", the name of the Map is mentioned in the CATEGORYFIELD attribute

<MapCriteria> Describes how to match a single criteria value in a map when the CATEGORY is set to MAP; can have as many of these elements as needed to match a value in the map table Note: Only applicable when CATEGORY is set to MAP.

- NAME Required attribute="String" Name of the criteria value in the map to match on
- CATEGORY Required attribute ="POLICY / PLAN / FUND / COA / MATH" Describes how to get the value to match the criteria
  - o POLICY To retrieve the value from AsPolicy and AsPolicyField. Any Field from the Policy screen.
  - **PLAN** To retrieve values from AsPlan and AsPlanField
  - FUND To allow values defined in AsFund and AsFundField to be used as the result. Any Field/MathVariable from Fund screen
  - o COA To retrieve the value from ChartOfAccountsScreen. Account Number defined for Entry.
  - o MATH Any MathVariable or ActivityField
  - o CATEGORYFIELD Required attribute="String" Name of the field from CATEGORY attribute to use
  - WILDCARD Optional attribute="String" Wildcard value that can optionally be used to ignore the criteria value for map value being searched.

<SuspenseAccounting> Optional element Describes results that can be written for Suspense Accounting in AsAccountingDetailField table.

<Result> Required, Repeatable Tag Describes how to get a value to write to the Accounting Record.

- NAME Required attribute ="String" Name of the result.
- DISPLAY Optional attribute ="String" Display name for results
- CATEGORY Required attribute="SUSPENSE / VALUE / SQL / MAP" Used to determine how value will be obtained to write to Accounting record(s) i.e.. the source from where the <AccountNumberFormat> ->Parts obtain values.
  - o SUSPENSE -To retrieve the value from AsSuspense and AsSuspenseField. Any Field from the Suspense screen.
  - o VALUE To specify the hard coded value as the result.
  - o SQL To retrieve the value from the SQL statement; SQL attribute must be present for this.
  - MAP Lets user pick values from a set based on a set of criteria. Values are taken from AsMapGroup, AsMapCriteria and AsMapValue
    - Note: It is recommended not to use type Sql if possible
- CATEGORYFIELD Name of Field of MathVariable to use as the value of the Accounting Field and the Parts of Account Number Format.
  - Note: Required for all the CATEGORY values other than SQL. The SQL statement is mentioned in the SQL attribute.
  - For CATEGORY="VALUE", the hardcoded values are mentioned in the CATEGORYFIELD attribute\_
  - o For CATEGORY="MAP", the name of the Map is mentioned in the CATEGORYFIELD attribute.
- SQL Required attribute="SQL Stmt" SQL Statement from which the values should be retrieved.

<MapCriteria> Optional element Describes how to match a single criteria value in a map when the CATEGORY is set to MAP; can have as many of these elements as needed to match a value in the map table. Note: Only applicable when CATEGORY is set to MAP.

- NAME Required attribute="String" Name of the criteria value in the map to match on.
- CATEGORY Required attribute="COA/SUSPENSE" Describes how to get the value to match the criteria.
- SUSPENSE -To retrieve the value from AsSuspense and AsSuspenseField. Any Field from the Suspense screen.
- COA To retrieve the value from ChartOfAccountsScreen. Account Number defined for Entry.



- CATEGORYFIELD Required attribute="String" Name of the field from CATEGORY attribute to use.
- WILDCARD Optional attribute ="String" Wildcard value that can optionally be used to ignore the criteria value for map value being searched.



## **Setting Account Number Formats**

The account number you initially enter in the Chart of Accounts screen is the default format. There is no validation for this screen. You can configure the **ChartofAccountsResults** rule to override this default format and use a specified format.

### **ChartofAccountsResults Elements**

Element	Element Description	Attribute	Attribute Description
<accountnumberformats></accountnumberformats>	<b>Optional element;</b> Lists the account number formats that are available to the coa entries Defines the account number format using the Parts syntax. The actual codes are defined in the AsMap table		
<accountnumberformat></accountnumberformat>	<b>Required / Repeatable element;</b> Describes how to assemble an account number	NAME	<b>Required attribute;</b> ="String" Name to reference the AccountNumberFormat as.
<parts></parts>	<b>Required element;</b> List of parts that together forms the account number		
<part></part>	Required / Repeatable element; Describes how to get each part of the account number; The text of this tag should be set to the name of the field from where the Part should take the value	TYPE	Required element value; String Any Category Fields Required attribute; ="COA / RESULT" Determines how the Part will be obtained COA - To retrieve value from the ChartOfAccounts screen's Transaction/Account Selection section. Account Number defined for Entry. RESULT - To retrieve value from the ChartOfAccounts screen's Results section



## **Chart of Account Code Tables**

The following codes are used from the AsCode table for the Chart of Accounts.

Code Type	Description
AsCodeCoAType	Used for COM and .Net. In the J2ee code table, not used
AsCreditDebit	Codes in this table are used on the Account Entry Screen in the Debit/Credit field. This is for j2EE.
AsCodeMoneyType	Codes in this table are used on the Account Entry Screen in the Excluded Transaction Money Types combo field.
AsCodeAccountingDetailStatus	Codes in this table are used on the Account Entry Screen in the Forward Accounting Status and Reversal Accounting Status drop-down.
AsCodeAccountingType	Codes in this table are used on the Account Entry Screen in the Type drop-down.
AsCodeFundType	Codes in this table are used on the Account Entry Screen in the Fund Type drop-down.





## **Chart of Accounts Relationship Diagram**



## **Querying Accounting Records**

In the database you can use the activityGUID to locate the record written to AsAccountingDetail. You can locate the activityGUID by right clicking in the ActivityDetail screen and selecting **View Source**. In the source text file, do a search for "activityGUID". Use the **Find Next** button until you find a reference of activityGUID that has a value associated with it that is a GUID.

1 <mark>se</mark> l	l <mark>ect * from</mark> AsAccountingDetail w	<pre>where ActivityGUID ='4EBB9AFE</pre>	-15DC-4A00-FBB8-	CAFAACOAC	337'
	AccountingDetailGUID *1	ActivityGUID	AccountNumber	Amount	DebitCr
1	183EE84F-DD72-4C10-DB54-F13CB8	4EBB9AFE-15DC-4A00-FBB8-CAFA	1000002	13499	01

You can see all of the accounting details for all transactions and suspense on a policy by using the following SQL statement.

SELECT \*

FROM AsAccountingDetail JOIN AsActivity ON AsActivity.ActivityGUID = AsAccountingDetail.ActivityGUID JOIN AsPolicy ON AsPolicy.PolicyGUID = AsActivity.PolicyGUID JOIN AsSuspense ON AsSuspense.PolicyNumber = AsPolicy.PolicyNumber WHERE AsActivity.PolicyGUID ='6D80B5A3-D130-BF87-09DF-98A722D1B571'

The following SQL statement will allow you to view all CoA information.

SELECT \* FROM AsChartOfAccounts JOIN AsChartOfAccountsEntity ON AsChartOfAccounts.ChartOfAccountsGUID = AsChartOfAccountsEntity.ChartOfAccountsGUID JOIN AsChartOfAccountsEntry ON AsChartOfAccountsEntity.ChartOfAccountsEntityGUID = AsChartOfAccountsEntry.ChartOfAccountsEntityGUID LEFT JOIN AsChartOfAccountsMoneyType ON AsChartOfAccountsEntry.ChartOfAccountsEntryGUID = AsChartOfAccountsMoneyType.ChartOfAccountsEntryGUID LEFT JOIN AsChartOfAccountsResult ON AsChartOfAccountsEntry.ChartOfAccountsEntryGUID = AsChartOfAccountsResult.ChartOfAccountsEntryGUID LEFT JOIN AsChartOfAccountsResult ON AsChartOfAccountsEntry.ChartOfAccountsEntryGUID = AsChartOfAccountsResult.ChartOfAccountsEntryGUID LEFT JOIN AsChartOfAccountsCriteria ON AsChartOfAccountsEntry.ChartOfAccountsEntryGUID = AsChartOfAccountsCriteria.ChartOfAccountsEntryGUID



## Disbursement

### **Overview**

A disbursement happens when the insurance company pays out money that is considered a debit. There are different events that would require an insurance company to disburse money, such as a life insurance claim, surrender of policy, over payment of premium or paying commission to a broker. A Disbursement Activity is automatically spawned when an activity process performs a disbursement. Not only do insurance companies track disbursements, but they also track the status of the disbursement and in the case of over payment whether or not the disbursement is recovered.

Disbursement records that are generated by an activity will have a status of pending. During the extract for disbursements, the disbursement information is fed to the appropriate downstream system for processing and the associated Disbursement Rule changes the status to active.

If the disbursement activity is reversed when the disbursement status is still pending the disbursement status changes to cancelled and no check or EFT is generated. No additional process or balance is tracked in the database.

However, if the disbursement activity is reversed after the status has become active, the disbursement goes into a process known as Recovery. When in Recovery the system recognizes that the disbursement has already been created, and it assumes receipt of funds. Therefore, when the disbursement activity is reversed, the system determines the company is owed money and increases the recovery balance by the amount of the disbursement.

If a subsequent withdrawal is processed on the contract, that withdrawal will deduct the recovery balance from the amount requested, and will create the disbursement for the difference between the two amounts. The Activity Detail Disbursement screen will reflect both the recovery information and the actual check information.

If the subsequent withdrawal is processed for less than the recovery balance, the system will simply reduce the recovery balance by the amount requested, and no disbursement is spawned. The Disbursement transaction will reflect the recovery information only.

In the case of a return check before deposit, a servicer would reverse using the trash can icon the withdrawal transaction, and have the Treasurer/Accounting Dept cancel the check. A recovery repayment transaction can then be executed to adjust the recovery balance. This process needs to be reviewed with the client treasury/accounting unit to ensure all appropriate accounting is preformed.

If funds were disbursed in error, and an exception is granted to waive the recovery, the recovery balance may also be cleared by the recovery repayment transaction.



#### **Disbursement Table**

AsDisbursement	AsAccoutingDetail
DISBURSEMENTGUID POLICYGUID ROLEGUID <b>ACTIVITYGUID</b> DISBURSEMENTNUMBER DISBURSEMENTDATE DISBURSEMENTTYPECODE DISBURSEMENTSTATUSCODE DISBURSEMENTAMOUNT TAXABLEAMOUNT XMLDATA	ACCOUNTINGDETAILGUID ACTIVITYGUID SUSPENSEGUID FUNDGUID CHARTOFACCOUNTSENTRYGUID ACCOUNTNUMBER DEBITCREDITCODE AMOUNT STATUSCODE GAINLOSSFLAG DOREVERSALACCOUNTINGFLAG REVERSALACCOUTINGSTATUSCODE ENTRYDESCRIPTION ENTRYDATE ACTIVEDATE ENTRYGMT



### **Disbursement and the Chart of Accounts**

Setting up the Chart of Accounts for transactions that perform a disbursement(s) requires specific selections in order to process the accounting correctly. On the front end of OIPA there is a Disbursement and Accounting Activity Detail tab that displays the disbursement account, amounts and status. You may view this information to verify that the disbursements processed correctly.

#### Accounting Detail

6	adminServer.com - Disbursement - Microsoft Internet Explorer provided by AdminServer								
	bart of Account #	7	🔍 Details	] 🍯 Entry Fields	😂 AI	location   🕍	Math		
l a	ssigned to amount	0138:	Spawn	Accounting	AV	Transaction A m	ount urser	Credit	
		_			_			or Debit	
÷.	Accounting Detail	,	Cha	rt of Account Name				<u> 2</u> 0	
1.1	<b>_</b>							+	
	Accou	nt Number	U V	Description		Amount	Debit/	'Credit	
÷.,	1000002		DisbursementAcc	ount		4,912	2.57	Debit	27
								_	
	Accounting Detail (R	eversal) 🔫						•	
<sup>2</sup>			Reversal Inf	ormation					
			no doooanting	a <del>oran (Fronoroa</del> l) information	for this acti	vity			14
	UT1				JYL			- 1. S	50
		<u> </u>			<u> </u>	<u> </u>			

#### **Disbursement Detail**

The disbursement status is pending originally. If the disbursement activity was reversed the status would be recovered. In some versions the status may be Pending Shadow. Please read the overview for details of disbursement statuses.

(Č)	AdminServer.com - Disbursement - Microsoft Internet Explorer provided by AdminServer				
题 Pol	licy:AVA3102013855	🔾 Details   🤤   Spawn   🔛	Entry Fields   🐉	Allocation ]	Disbursement
	Disbursement				o 🕐 😝
	Number         Date           12118         2017-05-12           00:00:00.0	Status T Pending Check	ype Amou	unt \$100.00 Owner	Role 1
	Number: Status: Amount: Payee1: Originating Transaction: eDS Issue Date: Cancel Type: Check Number:	Disbursement Statu	s Void / Stop I Register	Date: Type: Role: Payee2: Sub Status: Cancel Date: Pay Reason: Disbursement Date:	50



## **Chart of Accounts for Disbursements**

The Entry Detail section has specific fields that are associated with setting up disbursement accounts.

Entry Detail		9
Account Number Format:	None	
Effective From Date:	05/12/2017	Effective To Date:
Description:		
Debit/Credit:	Debit	Gain/Loss: 🦵
—•Туре:	Disbursement 💌	Flip On Negative: 🦵
Accounting Amount:		Fund Type: All Fund Types
Transaction Money Type (s):	1035 Exchange ADB Fee ADD Rider Charge Admin Fee ALL	Selected Money Type(s):
Original Disbursement Status:	Pending 💌	→ Do Reversal Accounting: 「
Forward Accounting Status:	Active	Reversal Accounting     Status:
	New	Save

### **Chart of Accounts Fields for Disbursements**

Type - Select Disbursement when the account is a type of disbursement.

**Original Disbursement Status**: - For activities we generally have an active and pending status, but for a disbursement activity that sends money out to a client, there is a chance the money may not be received by the client. For example a disbursement check may be lost in the mail and funds recovered. Read the overview for details on the statuses that disbursements may be associated with. This field is used to track the status of the money in case an adjustment needs to be made. The status names in this field are pulled from AsCodeDispursementStatus. (in certain versions there is a bug and the status name is pulled from AsCodeStatus) and can be changed accordingly.

- **Pending** Select for forward accounting. This is the status when an activity is processed for the first time.
- **Recoverable** Select for reverse accounting. For example if overpayment or recovery of payment such as broker commission of a policy that was surrendered. The money is not always actually recovered.

**Note:** If this is selected then specific configuration using the disbursement element tag in the transaction is required. The disbursement element tag has an attribute called recoverable and it should be set to **Yes**.

 Recovered – Select if the insurance company gets the money back. Most common when a disbursement transaction is reversed or recycled.



Forward Accounting Status – Used to track that all information was fulfilled to perform a disbursement.

- Active Select when indicating all information was fulfilled.
- Pending.- Select when indicating more information is required before processing the disbursement.

**Do – Reverse Accounting** – Check if you need to capture the accounting information when reversing the disbursement activity. This is usually always selected, as collecting information for reverse accounting is necessary.

**Reversal Accounting Status** – Used to track whether a reversal disbursement activity is Active or Pending

- Active Select when indicating disbursement was fulfilled.
- Pending.- Select when indicating more information is required before processing the reversal.

### Additional Fields for Disbursement

**Gain Loss/Negative** – If you set up a type of account that is either ByFund or Total Fund, you may check this box accordingly. Checking this box indicates that accounting will only happen if there is a gain or loss to funds. For example, a FundTransfer activity may use this selection or an activity reversal/recycle that results in a difference of the amount due to the fluctuation in market fund value.

Flip on Negative - This checkbox is no longer needed because all negative accounting is handled in the OIPA code.

**Generate Suspense Accounting** – Select this when an activity associated with the GenerateSuspenseAccount business rule should automatically create a suspense record. The accounting is done to a newly generated suspense record via the transaction.

### **Example Disbursement in Activity Details Screens**

#### Pending

The status is pending originally if the transaction was reversed and the status was recovered.

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#### **Pending Shadow**

A Disbursement activity that was shadowed will have a Recovered status or Pending Shadow Status depending on the version of OIPA you are using.

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#### Accounting Detail Reversal

If the **Do Reversal Accounting** check box is selected when a reversal is **processed** it will be viewable via the Accounting Detail(Reversal) section. This is when a disbursement activity was reversed or recycled. If the reversal accounting status is not viewable via the OPIA application; you will need to query the database. If the status is pending, you will not see the Accounting Detail (Reversal) section at all: it only displays when the status is active.

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