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| **Type** | **Corrections/Transfers** |
| **Definition and Usage** | * Entry is related to a posted expense or revenue transaction that originated from a regular GL Journal Entry or a submodule posting
* used to record:
* redistribution or transfer of a posted transaction originating from a sub-module (ie) Accounts Receivable, Payroll or from a GL Journal
	+ Accounts Receivable – Revenue Corrections
	+ HCM (Salary and Benefits) - SBA’s
* chartfield corrections (ie) Projects or Activity codes
* over-expenditure expense re-allocations
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| **Journal****Restrictions** | May not be used to:* move transactions for the purpose of balancing operating budgets, or building IRNA or externally restricted project balances
* reallocate externally restricted salary and benefit costs to operating
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| **Required Documents** | * Journal Corrections/Transfers Request Form and Supporting Template
	+ Explain:
		- why the entry is being requested, how the situation was detected, steps to ensure similar events are prevented in the future, and how it relates to the project (if applicable)
		- provide all transaction details including the period of time covered
* Supporting Documentation such as:
	+ Notice of Award, Agreements, Contracts, Emails, Purchase Orders, Shipping documents, packing slips
	+ PeopleSoft or Cognos Queries, eFIN screenshots
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| **Documentation Details** | Must demonstrate compliance with agreements and/or policies and provide valid, appropriate, and complete approval authority for each line* third party documentation is preferable if available
* where appropriate, journal requests should be marked as Confidential (ie) Salary and Benefit corrections
	+ journal must not include person, identifying notes (ie) employee names or IDs
* must demonstrate for each journal line the original transaction was incurred and posted to the incorrect chartfields
* evidence the time period when original transaction was incurred
* includes: Business Unit, Fund, Dept ID, Account, Internal & Program (optional), (Project, Activity, Analysis Type)
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| **Approvals** | At the appropriate monetary level for the full correction value:* Dept ID Owner or Project Owner/Delegate - original transaction
* Dept ID Owner or Project Owner/Delegate -correcting transaction
* VP and Director level approval for prior fiscal year corrections\* **Approval obtained by Financial Reporting**
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| **Submission** | Send all required documents to finance@ucalgary.ca  |