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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 |
| **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 |
| **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 |
| **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) |
| **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** |
| **Submission** | Send all required documents to [finance@ucalgary.ca](mailto:finance@ucalgary.ca) |