UCRFs CORRECTION DECISION TREE (revised 4/14/2014):

Does the correction involve an account code beginning with “BC”, “B” or “U”?  
Yes: The correction must be made via the BEA application. (Note: Entries involving “UXXXXX” account codes must be prepared by the Accounting Office or RP&B.)
No:

Is the correction related to a salary or benefit account (source code PPS)?  
Yes: The correction must be initiated via the payroll system. Remember salary and benefits are interrelated. If salaries are moved, then a proportionate amount of benefits will also be moved.
No:

Does the correction affect a balance sheet account (1XXXXX)?  
Yes: The correction must be made by Accounting via a Journal Entry. Department corrections should be submitted via the Non-Payroll Expenditure Transfer paper form (available on the Accounting Office Website)
No:

Does the correction affect a prior fiscal year expense?  
Yes: The correction must be made by Accounting via a Journal Entry. Department corrections should be submitted via the Non-Payroll Expenditure Transfer paper form (available on the Accounting Office Website) AND included Organization CFAO approval.
No:

Does the correction involve account 780315 (ProCard Clearing Account)?  
Yes: The correction must be made via UCRFS ProCard Cost Transfer (PCT) Application.
No:

Does the correction affect Facilities & Admin Cost (a.k.a. Overhead or F&A) account (account range 860110-860160)?  
Yes: These costs cannot be transferred. The overhead is calculated as a percentage of direct cost expenditures. Questions regarding F & A Costs should be directed to Extramural Funds Accounting at X2-3302.
No:

Is the correction between expense accounts in different budget categories?  
Yes: The correction must be made by Accounting via a Journal Entry. Department corrections should be submitted via the Non-Payroll Expenditure Transfer paper form (available on the Accounting Office Website)
No:

Does the correction affect Federal or Federal Flow-thru Funds?  
Yes: The correction must be made via UCRFS non-payroll Federal Cost Transfer (FCT) Application.
No:

Does the correction affect Agency funds (fund range 00000-00299)?  
Yes: The correction must be made by Accounting via a Journal Entry. Department corrections should be submitted via the Non-Payroll Expenditure Transfer paper form (available on the Accounting Office Website)
No: The correction should be made via the UCRFS Non-Payroll Non-Federal Cost Transfer (NCT) application.