It is **never** appropriate to correct transactional data through a funding transfer journal entry[1]. Instead, transactions must be corrected at the source (i.e., in the Oracle module where the transaction originated). Funding transfer entries should only be used to "fund" activities and initiatives. All cost analysis is based on the expenditures that are recorded and the funding source/function/organization where they are charged. If you incur expenses under one funding source/function/organization and do a funding entry to move the net amount of the transactions to the correct funding source/function/organization, you are potentially skewing the results of analysis by Financial Reporting and Cost Analysis which are submitted to our external auditors and to the Federal government, respectively.

| Types of transactions | Forms to submit | What info is needed on form? Where/How can I find the info? |
|---|---|---|
| *Accounts Payable* | | |
| Payables invoices | AP Redistribution Form | • Requires: Invoice #, Invoice line number, PO number, GL/Grants Transaction Date<br>• Oracle AP Inquiry<br>• Refer to How to Create A/P Redistributions document<br>• Data Warehouse: College & Dept./Payables/AP Invoice Detail query |
| Expense Reports | | |
| Purchasing Card Transactions | | |
| *Accounts Receivable* | | |
| Misc. Receipts | AR Redistribution Form | • Requires: Payer on check, Receipt # (if known)<br>• Oracle AR Receipts>Receipts (Click on the flashlight icon to enter known information as Search criteria)<br>• Oracle GL drilldown using batch number<br>• Data Warehouse: College & Dept./Receivables/Receipts/US AR Miscellaneous Receipts |
| A/R Invoices | Contact Beth Callaway | N/A |
| Gifts | AR Redistribution Form | N/A |
| *Labor Distribution* | | |
| Payroll detail | Oracle Payroll Distribution Adjustment Form | • Oracle Labor Distribution User Guide [.pdf]<br>• Requires: Employee name, employee ID, employee assignment#, pay period end date, original acct string.<br>• To identity suspense transactions that need to be redistributed: DW Query info<br>• Data Warehouse: College & Dept./Labor Distribution/Labor Distribution by Employee queries<br>• US Employee Distribution Inquiry Run by Employee<br>• US Employee Distribution Inquiry Run by Home Org Rollup |

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[1] If a department is utilizing the Activity Code segment of the GL string to identify various spending purposes, the department can record a funding transfer journal entry to move activity between activity codes (all other segments of the account strings must be the same)

| Types of transactions | Forms to submit | What info is needed on form? Where/How can I find the info? |
|---|---|---|
| **_Feeder Transactions_** | | |
| Transactions with these sources:<br><br>COMP SCI RECHARGE   PARKING/PTS<br>COMPUTER STORE   RETAIL STORES<br>CREDIT CARDS   ROBOTICS<br>DEVELOPMENT-BSR   SIS/SAR<br>E-COMMERCE   TELECOMMUNICATIONS<br>ENDOWMENT   TES-WKDY<br>FMS-MAXIMO   UPS<br>HARRIS   UR-COPY CENTERS<br>INSTRUCTIONAL   URS-ICS<br>TECHNOLOGY   UTILITY RECHARGE<br>MI_STORES   WKDY | Feeder Cost Transfer Form | NOTE: Using the Journal Source column in the GL Transaction Detail query will assist you in determining which of the feeders created the transaction(s) that need to be corrected.<br><br>Submit the completed forms to the Feeder Owners identified in the Cost Transfers workbook.<br><br>**These forms should not be sent to the Finance Division.** |
| **_Moving Grants Transactions between two PTA's (sponsored or non-sponsored)_** | | |
| AP invoices<br>Expense Reports<br>Purchasing Card<br>Feeder transactions<br>(any on list above) | AP Redistribution Form<br><br>(Cannot be used if you need to change the expenditure type) | Data Warehouse: College & Dept./Grants Acctg/Expenditure Detail queries |

**PLAN AHEAD:** When submitting forms, please plan ahead and allow adequate time to obtain all of the appropriate approvals. Please remember that forms are due by the submission deadlines with all needed signatures. It is the responsibility of the form preparer to ensure that all signatures are obtained within the required timeframes. The more signatures required on a form, the longer the form will take to route. For this reason, form deadlines for SPA awards (1xxxxxx award numbers) are always earlier than the general form deadlines. The forms must go to SPA to be reviewed by your SPA accountant for allowability, funds availability, etc. before being approved. SPA in turn needs to meet the same deadlines for forms as the rest of campus.

**Carnegie Mellon University**
Finance Division