



Financial Transaction SOP: Financial Processing, General Error Correction

SOP Owner: Financial Processing Manager
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Updates

Date	Section	Change
10/13/2011	Appendix 1, p. 12-13	Add Appendix 1 "How to Identify Which Reference Origin Code to Use"
11/23/2011	6. Procedure A, Business Rules p.5-6	Change Business Rules, also multiple small changes

Standard Operating Procedure

1. Purpose

The General Error Correction (GEC) e-doc is used to correct entries that have already posted to the General Ledger. This includes entries with either a "final" or "in process" ("in process" refers to entries that have one or more Acknowledgements pending) status. *Note: routing and status information is included in "Basics" training.*

The General Error Correction (GEC) e-doc is for corrections—it is not for redistributing costs. By consistently referring to the details of each transaction being corrected, the GEC preserves and maintains the audit trail. Fiscal officers and support staff, as well as department, responsibility center, and campus administration staff are typical users of the GEC.

The GEC e-doc allows users to easily make corrections to e-docs previously submitted and approved. Examples of common use at CU are:

- Correcting accounts and object codes on an FP e-doc, PCDO (PCard feed), or PREQ (PO invoice).
- Account correction for an expense (e.g., supplies were charged to an incorrect account). Use the **From** section to move the expense from the incorrect account, and the **To** section to charge the expense to the correct account (debit expense).

2. Scope

- Business Service Centers / Financial Transaction Centers (old: BSCs; new: FTCs)
Note: the two administrative BSCs will still be called BSCs.
- Anyone with a financial role at the university
- Department / Unit finance managers



- Department administrators
- Financial specialists
- Central finance (accounting / budget) staff
- Fiscal Officers (FO) / delegates (primary / secondary)

3. **Prerequisites (Forms / Tools)**

- Basic knowledge / training on KFS
- Basic understanding of Financial Processing transactions (requires a “Financial Processing, Overview” SOP and tutorial: will also cover scanning / attaching and transaction descriptions / line-item descriptions)
- Understand when to use the GEC e-doc and when to use the error correction button
- Understand which object sub-types are prohibited on the transaction
- Understand when not to use a GEC e-doc because a different e-doc should be used

4. **University Policy**

Current:

- 3.14 [Business Expenses](#)
- 3.7 [Accounting: System Structure and Transactions](#)
- 4.2 [Transaction Authority and Payment Approval](#)
- 4.7 [Retention of University Records](#)

5. **Responsibilities**

- Requestor: a proposed, additional, optional step whereby a request for a GEC is sent to a KFS user who has the authority / ability to initiate the e-doc (“Initiator”). Requestor is not a KFS-user role—it is locally delegated authority. Requestor role is being defined as an individual within local units who has been identified by the organization as having the authority to request a GEC.
- Initiator: Initiator is responsible for preparing a GEC and must understand the institutional need for a GEC financial transaction. (This individual may or may not be the same as the Requestor.) An Initiator will have a financial role at the university.

Before initiating a GEC transaction on behalf of the university, it is the responsibility of the Initiator to assess whether the proposed transaction is in support of the university’s mission. *Best Practice recommendation:* the Initiator should enter a note in the “Notes” section of the original e-doc that indicates that a correction is being made.

- Other roles:



- A. Within unit
 - FO is responsible for approving the GEC and understanding applicable policies, inherent business rules, and KFS.
- B. Central only
 - C&G processor (specific to C&G accounts). This review step will be required if the transaction includes a C&G account.

The following guidelines must be adhered to:

- In cases where the Initiator and Requestor are not the same person, the Initiator ensures that the Requestor has the authority to request a GEC transaction.
- Any necessary prior approvals have been acquired.
- The correction is Cornell-allowable.
- The correction is,
 - in furtherance of the university missions,
 - ordinary and reasonable,
 - within planned budgetary constraints,
 - in compliance with any funding designations and/or guidelines,
 - in compliance with appropriate university policies and procedures, and
 - in compliance with operating unit guidelines.
- There is appropriate documentation. *Best Practice recommendation:* Attach back-up / relevant documentation whenever possible; in situations where documentation is not attached, clearly indicate where back-up documentation is located. More information on scanning / attaching will be included in the “Financial Processing, Overview” SOP.

6. **Procedure** (A and B)

It is important to understand the distinction between correcting an accounting line on an e-doc (which requires use of the GEC e-doc) and correcting an entire e-doc (which should be accomplished with the “error correction button”). As such, **Procedure A** (*below*) will outline the **General Error Correction e-doc** procedure, while **Procedure B** will describe the functionality of the **error correction button** (*see page 7*). **Note:** error correction button will also be part of the “Basics” SOP.



A. General Error Correction e-doc procedure:

Transactions

Financial Processing

- [Advance Deposit](#)
- [Auxiliary Voucher](#)
- [Budget Adjustment](#)
- [Cash Receipt](#)
- [Credit Card Receipt](#)
- [Disbursement Voucher](#)
- [Distribution of Income and Expense](#)
- [General Error Correction](#) ← General Error Correction is located on the Main Menu
- [Indirect Cost Adjustment](#)
- [Internal Billing](#)
- [Pre-Encumbrance](#)
- [Transfer of Funds](#)

Figure 1 – KFS Financial Processing, Transactions

The General Error Correction (GEC) document has only the standard financial transaction document tabs and does not have any unique tabs of its own.

General Error Correction Doc Nbr: 10002209 Status: ENROUTE
Initiator: ddd46 Created: 04:07 PM 02/14/14

Document was successfully submitted. [expand all](#) [collapse all](#)
* required field

Document Overview [hide](#)

* Description: Correct Turfgrass Office account number		Explanation: Funds should have been applied to Turfgrass Office
Org. Doc. #:		

Financial Document Detail Total Amount: 1,000.00

Accounting Lines [hide](#)

Accounting Lines hide detail									
From									
	* Chart	* Account Number	Sub-Account	* Object	Sub-Object	Project	Org Ref Id	* Amount	Actions
	II Ithaca Campus	1001863 BLUEGRASS LN TURFGRASS BLDG		4020 Interdepartmental Revenue				1,000.00	
1	* Reference Origin Code	* Reference Number	Line Description						
	01	110911							
								Total: 1,000.00	
To									
	II Ithaca Campus	1001864 4249-BLUEGRASS LN TURFGRASS OFFICE		4020 Interdepartmental Revenue				1,000.00	
1	* Reference Origin Code	* Reference Number	Line Description						
	01	110911							
								Total: 1,000.00	

Capital Edit [show](#)

General Ledger Pending Entries [show](#)

Notes and Attachments (0) [show](#)

Ad Hoc Recipients [show](#)

Route Log [show](#)

[send ad hoc request](#) [reload](#) [close](#) [copy](#)

Figure 2– General Error Correction e-doc



- In addition to standard information in a KFS accounting line, the GEC uses the **Reference Origin Code** and **Reference Number** of the transaction being corrected (both are required fields). Reference Origin Code identifies the source of the accounting entry. You may use the search icon to find reference origin codes or use the General Ledger Entry on the main KFS menu to look up the entry and display the origin code. (see appendix) **Note:** Reference Number is the Reference Number (e-doc number) that posts to KFS; it is not validated.
- Do not use the GEC to transfer or correct salary, wages, or benefits. The GEC does not accept compensation object codes (other e-docs are available; see: Salary Expense Transfer and Benefit Expense Transfer). **Note:** the **Year End General Error Correction** (YEGEC) e-doc is only available during fiscal year-end close.

The following object sub-types are prohibited on the transaction:

Table 1 Restricted Object Sub-Type in the GEC e-doc

Sub-Type	Description	Restrictions
BU	Budget Only Object Codes	Use Budget Adjustments (BA) document.
CA	Cash	Use Journal Voucher (JV) document. Central use, only
FB	Fund Balance	Use Journal Voucher (JV) document. Central use, only
FR	Fringe Benefits	Use Benefits Expense Transfer document.
HW	Hourly Wages	Use Salary Expense Transfer document.
LD	Loss on Disposal of Assets	Use CAMS Documents.
OP	Other Provisions	Use Auxiliary Voucher (AV) document.
SA	Salaries and Wages	Use Salary Expense Transfer document.
TF	Transfer of Funds	Use Transfer of Funds (TF) document.
TN	Transfer - Generic	Use Transfer of Funds (TF) document.
WO	Write-Off Expense	Use Distribution of Income/Expense (DI) document.

Note: above information is not current and will be updated.



Business Rules

- When you process a transaction, debits must equal credits.
- Generally the GEC is created with data in the **From** and **To** sections, although it is not required to have data in both sections. For example, when a correction is made to take a transaction from an income code and change it to an expense code. In this case, both of the accounting lines would be in the **From** section. After saving, review the General Ledger Pending Entries to confirm that the entry was created with the debits and credit planned.
- KFS automatically generates cash offset entries as defined by the information entered into the e-doc.
- There are rules for which object sub-types can be used on these docs. [see Table 1]
- Errors on Budget Adjustments should be corrected on another Budget Adjustment document.
- If an object code correction needs to be made on an Advance Deposit (AD) or Credit Card Deposit (CCR) use the GEC. If the total deposit is in error, an AD or CCR should be processed to correct the deposit.
- Do not use GEC to correct salary and wage charges. [see Table 1]
- Reference Origin Code field (a required field) is a cross reference to indicate the source of the e-doc you are correcting. The origin code indicates where the feed came from (see Table 2).

Table 2 Reference Origin Codes (examples)

<u>Origination Code</u>	<u>Server Name</u>	<u>Database Name</u>	<u>Database Description</u>
<u>01</u>	KUALICU	KFS	KFS
<u>C1</u>	KUALICU	KFS	Campus Store
<u>F1</u>	KUALICU	KFS	Facilities Job Cost
<u>F2</u>	KUALICU	KFS	Facilities UDS
<u>ME</u>	KFS	KFS	Manual Feed
<u>N1</u>	KUALICU	KFS	NUBB
<u>N2</u>	KUALICU	KFS	Pinnacle
<u>P1</u>	KUALICU	KFS	PS Student Financials
<u>P2</u>	KUALICU	KFS	PS Contributor Relations

- Reference # field should be the KFS e-doc.



Best Practice recommendation: Process a GEC as soon as an error is discovered. Waiting to make multiple corrections—as opposed to processing a GEC in a timely manner when an error is first discovered—will increase the likelihood of duplication. When processing a GEC to correct multiple accounting lines, use the “line description” feature to differentiate accounting-line-specific information.

Workflow

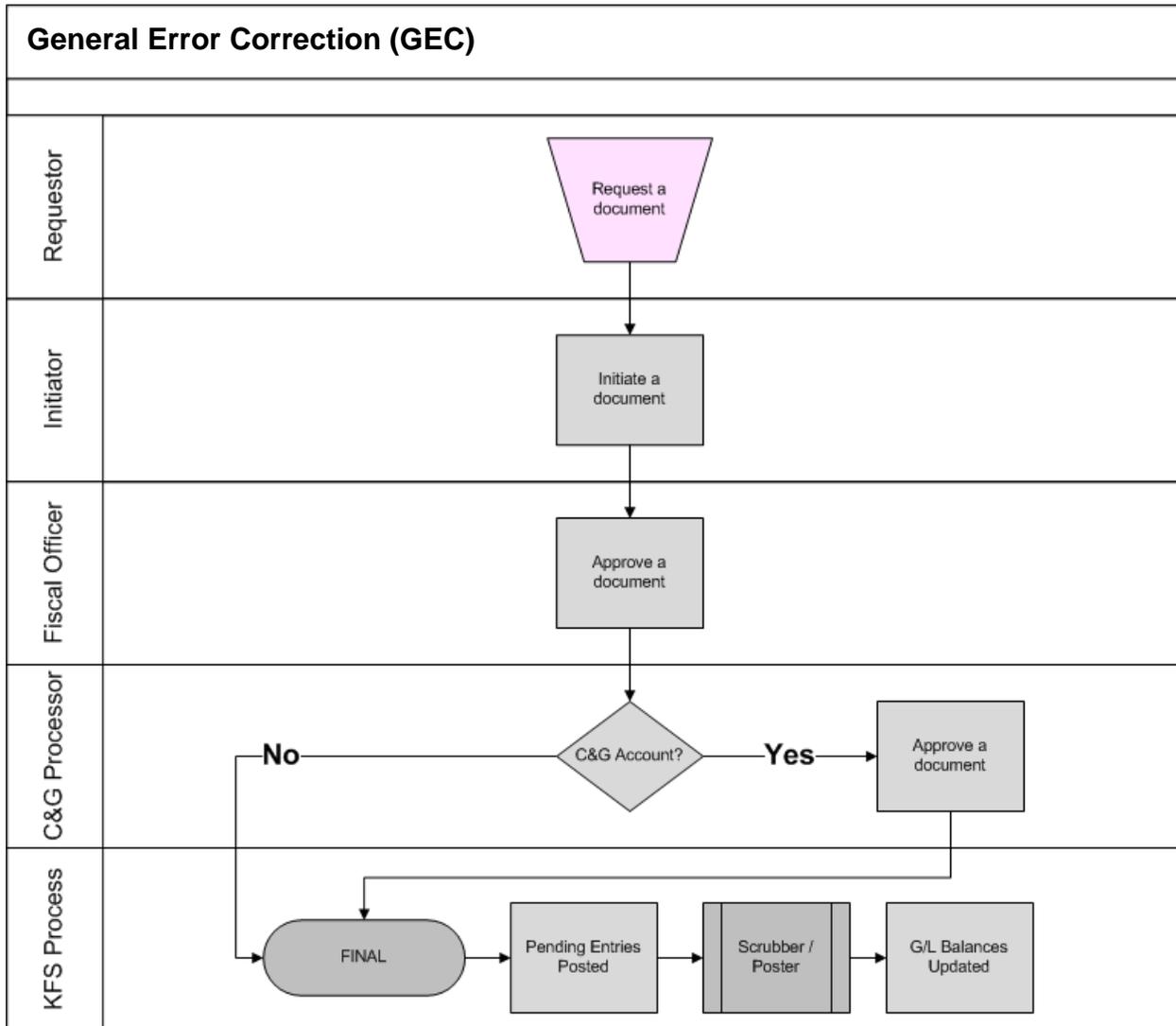


Figure 3 – General Error Correction workflow



Procedure (continued)

B. Error Correction Button procedure:

In the event that the entire entry needs to be corrected, it would be more appropriate to use the **error correction button** available, which is available on a completed e-doc (“completed” in this case does not mean that you have completed your work on the e-doc; it means the e-doc has gone through workflow and the status is Final or Processed). The error correction button is available on certain e-docs; i.e. Internal Billing, Distribution of Income and Expense, Auxiliary Voucher, and GEC. **Note:** The error correction button will not be available on a Disbursement Voucher.

The e-doc that is generated when the error correction button is used will include a message that indicates which e-doc it was corrected from, and the original e-doc will note which e-doc corrects it. *Best Practice recommendation:* if you need to correct the entire e-doc, use the error correction button, not the GEC. [Information on the error correction button will be included in the “Financial Processing, Overview” SOP.]

The screenshot shows a web application interface for 'Distribution Of Income And Expense'. At the top, there is a header with 'Doc Nbr: 100000175', 'Status: FINAL', 'Initiator: nms32', and 'Created: 09:26 AM 12/14/2010'. Below this is a 'Document Overview' section with fields for '* Description: copy charges' and 'Org. Doc. #:'. A red box highlights the 'e-doc status' label. The 'Accounting Lines' section contains two tables: 'From' and 'To'. The 'From' table has columns for * Chart, * Account Number, Sub-Account, * Object, Sub-Object, Project, Org Ref Id, * Amount, and Actions. It shows a line for 'copy machine charges' with an amount of 100.00. The 'To' table shows a line for 'DUMMY ACCOUNT FOR CLASS 10/28/04' with an amount of 100.00. At the bottom, there is a navigation bar with buttons for 'error correction', 'send ad hoc request', 'close', and 'copy'. A red box highlights the 'error correction' button, with an arrow pointing to it from the caption below.

Figure 4 – DI e-doc requiring correction with error correction button



Backdoor id nms32 is in use

Distribution Of Income And Expense

Doc Nbr: 100000176 Status: INITIATED Corrects Document Id: 100000176
Initiator: nms32 Created: 09:42 AM 12/14/2010

expand all collapse all

Document Overview

Document Overview

* Description: copy charges

Org. Doc. #:

Explanation:

Financial Document Detail

Total Amount:

Accounting Lines

Accounting Lines

From

	* Chart	* Account Number	Sub-Account	* Object	Sub-Object	Project	Org Ref Id	* Amount	Actions
1	IT Ithaca Campus	G254700 ACCOUNTING DEPT EXP		6640 Copy/Print/Publication Services				(100.00)	
Line Description									
copy machine charges									
								Total: (100.00)	

To

	* Chart	* Account Number	Sub-Account	* Object	Sub-Object	Project	Org Ref Id	* Amount	Actions
1	IT Ithaca Campus	G25A777 DUMMY ACCOUNT FOR CLASS 10/28/04		6640 Copy/Print/Publication Services				(100.00)	
Line Description									
								Total: (100.00)	

Capital Edit show

General Ledger Pending Entries show

Notes and Attachments (1) show

Ad Hoc Recipients show

Route Log show

submit close copy

Figure 5 – e-doc generated after error correction button is utilized (Note the message generated: “Corrects Document ID: 1000xxxx”)

The error correction button is only available once. After choosing the error correction button and submitting the resulting e-doc, the error correction button is not available for another use; however, if when using the error correction button the resulting e-doc is not fully submitted (i.e., cancelled before submitting the e-doc), then the error correction button is still available for use on the original e-doc.

Usage of the button will create an entry that is the exact opposite of the original entry, and the system will generate a note (in “Notes and Attachments” section): “error-correction for document 1000xxxx.”



Original e-doc will have a message that indicates which e-doc corrects it:

Backdoor Id nms32 is in use

Distribution Of Income And Expense ?

Doc Nbr: 100000175 Status: FINAL

Initiator: nms32 Created: 09:26 AM 12/14/2010

Corrected by Document Id: 100000175

expand all collapse all
* required field

Document Overview show

Accounting Lines show

Capital Edit show

General Ledger Pending Entries show

Notes and Attachments (0) show

Ad Hoc Recipients show

Route Log show

send ad hoc request close copy

Figure 6 – original e-doc with system-generated message

Backdoor Id nms32 is in use

Distribution Of Income And Expense ?

Doc Nbr: 100000176 Status: ENROUTE

Initiator: nms32 Created: 09:42 AM 12/14/2010

Corrects Document Id: 100000175

Document was successfully submitted.

expand all collapse all
* required field

Document Overview hide

Document Overview

* Description: copy charges

Org. Doc. #: Explanation:

Financial Document Detail

Total Amount: (100.00)

Accounting Lines show

Capital Edit show

General Ledger Pending Entries show

Notes and Attachments (1) hide

Notes and Attachments

	Posted Timestamp	Author	* Note Text	Attached File	Actions
add:				Browse... CANCEL	add
1	12/14/2010 09:42 AM	Rawleigh, Nicole Meredith	error-correction for document 100000175		

Ad Hoc Recipients show

Route Log show

send ad hoc request close copy

Figure 7 – Note generated after “error correction” button is used and e-doc is successfully submitted

When the corrected e-doc routes through workflow, the only options are Approve / Disapprove.
(Note: ad hoc routing is available as part of the routing process.)



7. Definitions

- [KFS at CU: Chart of Accounts](#)
- [KFS at Cornell Glossary](#)
- [Old World / New World, Definitions, Helpful Information](#)

8. References

- KFS “Basics” tutorials
- KFS “FP: General Error Correction” tutorial

Note: usage of the error correction button is **not** restricted to the e-doc’s original participants (i.e., initiator, approver, etc.).

Training Issues

- Need to clearly define where error correction button is available, so it is understood who will have access to it.
- When selecting the error correction button, the user has the option to submit or close; they do not have the option to “save” (which would enable the user to complete the transaction at a later time).
- After an error correction button generates an e-doc, the FO can only Approve / Disapprove; they cannot change any of the information on the e-doc; i.e., object code, etc.
- The e-doc generated is the same type of e-doc as the one that was “totally reversed” by using the error correction button.
- Use of the error correction button on an Auxiliary Voucher has a time limit.
- After the e-doc generated from use of the error correction button is submitted, the two e-docs are linked (i.e., the messages that will appear in the Doc Headers are hyperlinked). **Note:** the e-docs are linked when generated—prior to submitting.



Appendix 1 Identifying which Reference Origin Code to use

- Note the Reference Origin Code reports where the original transaction came from.
- 01 is the Origin Code for most KFS e-docs.

Method 1:

In the GEC e-doc, use the Reference Origin Code lookup to access the list of origin codes.

List of Origin codes:

Origination Code	Database Description	Origination Code	Database Description
01	KFS	P1	PS Student Financials
B1	Core Laboratory Center	P2	PS Contributor Relations
C1	Campus Store	P3	PS Payroll Liability Transactions
CS	KFS Cost Share	P4	PS Labor Encum & Salary Feed
F1	Facilities Job Cost	Z1	Campus Life AP Feed
F2	Facilities UDS	Z2	Cornell Store AP Feed
F3	Facilities UDS	Z3	Library AP Feed
FA	DFA Collector Files	Z4	Hotel AP Feed
MF	Manual Feed		
N2	Pinnacle		



Method 2:

Use the General Ledger Entry lookup in the Balance Inquiries section of the KFS Main Menu.

Balance Inquiries

- General Ledger
 - Available Balances
 - Balances by Consolidation
 - Cash Balances
 - General Ledger Balance
 - General Ledger Entry**
 - General Ledger Pending Entry
 - Open Encumbrances
- Labor Distribution
 - Account Status (Base Funds)
 - Account Status (Current Funds)
 - Calculated Salary Foundation
 - Employee Funding
 - July 1 Position Funding
 - Labor Ledger View
 - Labor Ledger Pending Entry
 - Position Inquiry

Below shows a search and the returned values for CLCS2011-09-22 a Campus Store Collector entry from Sept. The Origin Code is C1. *Note: Although values may be returned with dashes (Document Number field), dashes should not be used when entering data.*

General Ledger Entry Lookup

500 items retrieved, displaying 1 to 100. [First/Prev] 1, 2, 3, 4, 5 [Next/Last]

Fiscal Year	Chart Code	Account Number	Sub-Account Number	Object Code	Sub-Object Code	Balance Type Code	Object Type Code	Fiscal Period	Document Type	Origin Code	Document Number	Transaction Ledger Entry Description	Transaction Ledger Entry Amount	Debit Credit Code	Transaction Date	Organization Document Number
2012	II	5033720	----	1000	---	AC	AS	03	CLCS	C1	CLCS2011-09-22	GENERATED OFFSET	93.49	C	09/22/2011	
2012	II	5033728	----	1000	---	AC	AS	03	CLCS	C1	CLCS2011-09-22	GENERATED OFFSET	157.40	C	09/22/2011	
2012	II	5038710	----	1000	---	AC	AS	03	CLCS	C1	CLCS2011-09-22	GENERATED OFFSET	107.35	C	09/22/2011	
2012	II	5053701	----	1000	---	AC	AS	03	CLCS	C1	CLCS2011-09-22	GENERATED OFFSET	20.08	C	09/22/2011	