1. **Does the J/E affect a previously submitted final financial report, final invoice, OR financial report/invoice submitted at the end of the budget reporting period for year logic account?**

   - **Yes** → Do not process to a federal award. Contact your OSP representative.
   - **No**

2A. **Is the J/E adjusting a single direct cost transaction of less than $500? OR**

2B. **Does the J/E only credit a federal award? OR**

2C. **Is it a correction only to the tub, org, object code, or root? OR**

2D. **Is the J/E within the same accounting period of the original charge?**

   - **Yes** → Exempt
   - **No**

3. **Is the J/E adjusting salary/fringe or tuition remission?**

   - **Yes**
     - **Yes** → Exempt
     - **No** → Proceed to #4.
   - **No** → Proceed to #6.

   **Is the J/E to align prepaid tuition remission with salary/effort?**

   - **Yes** → Proceed to #6.
   - **No**

   **Is the J/E only correcting the “period of work performed”?**

   - **Yes** → Exempt
   - **No**

   **Is the associated effort certified or past the due date?**

   - **Yes**
     - **Has it been over 90 days from the original transaction?**
       - **Yes** → Exempt
       - **No** → Cost Transfer (if > 90 days go to #6)
     - **No** → Exempt
   - **No**

**Cost Transfer**

- Faculty
- Staff

**Has it been over 90 days from the original salary posting date, or if associated salary is adjusted, has it been certified, or past the due date?**

- **Yes** → Cost Transfer (if > 90 days go to #6)
- **No**

---

* Faculty object codes (annually certified): 6010, 6020, 6030 & 6040; Staff object codes (quarterly certified): 6050, 6051, 6070, 6071, 6079, 6080, 6089, 6090, 6110, 6120, 6140, 6150 & 6152

**90 days means 90 calendar days from the 15th of the following month in which the charge was originally transacted.**

Updated June 2016
4. Is the J/E between a main, part-of, and subcontract account?
   - Yes: Is the fund year or task logic?
     - Year
     - Task
   - No: Is the adjustment within the same budget period?
     - Yes
     - No: Is the adjustment within the same account group?
       - No: Exempt
       - Yes: Cost Transfer (if > 90 days go to #6)
     - No: Exempt
   - No: Exempt

5. Has it been more than 90 days* from the original transaction?
   - No: Proceed to #6.
   - Yes: Is the J/E transferring pre-award expenses?
     - Yes: Exempt
     - No: Is it a routine reallocation of costs?
       - Yes: Exempt
       - No: Is the J/E to allocate tuition support and stipend payments to a training grant or fellowship award?
         - Yes: Exempt
         - No: Is the J/E correcting an invalid code combo?
           - Yes: Exempt
           - No: Cost Transfer (if >90 days go to #6)

*90 days means 90 calendar days from the 15th of the following month in which the charge was originally transacted.

Updated June 2016
6. Is the J/E required as a result of a late action memo?

   Yes → >90 Day Cost Transfer

   No

7. Is the J/E the result of failure of another dept. to take action?

   Yes → >90 Day Cost Transfer

   No

8. Is the J/E due to a sponsor requirement?

   Yes → >90 Day Cost Transfer

   No

9. Is the J/E a debit to correct a credit to a federal award?

   Yes → >90 Day Cost Transfer

   No

10. Is the J/E to adjust staff salary within the same account group after salary certification or certification due date?

    Yes → >90 Day Cost Transfer

    No

11. Is the J/E an adjustment to faculty salary within the same account group after 90 days?

    Yes → >90 Day Cost Transfer

    No

12. Is the J/E due to other extenuating circumstances?

    Yes → >90 Day Cost Transfer

    No

*90 days means 90 calendar days from the 15th of the following month in which the charge was originally transacted.

Updated June 2016