Correction to Expenses incurred prior to 7/1/2017 on Sponsored Program Projects

The General Ledger (Finance) Transformation Project included implementing a simplified general ledger structure that reduced the number of general ledger (GL) accounts from approximately 2,700 to less than 1,500. The streamlined structure that took effect July 1, 2017 reduces the opportunity for errors while increasing consistent use of general ledger accounts, which ultimately makes financial reporting easier and more efficient.

It was recognized a change of this magnitude would have an impact on processing corrections to expenses incurred on sponsored program projects prior to July 1, 2017. The following guidance is provided when preparing a correcting document impacting a sponsor program project where the original GL expensed is no longer valid as of July 1, 2017.

- Use the General Ledger List and Descriptions under General Ledger tab on the Accounting Services web page to find the suggested GL which replaced the original posted GL that is no longer valid. If the suggested replacement GL is appropriate (i.e. same sponsored class for reporting, etc.), then use it for the correcting document entry.
- If you are unable to locate an appropriate GL replacement, email the Research Quality Assurance (RQA) office within Sponsored Program Services at rqa@purdue.edu. In the subject line of the email use the description “GL Replacement Issue”. In the text provide the original posted document number, amount, date, line entry number and GL used. If the Accounting Services web site provided a substituted GL that you don’t think properly describes the expense provide the GL and why you don’t think the GL is appropriate.
- RQA will research the issue and either provide an existing GL to use or consult with Accounting Services about GL options that appropriately describe the expense being corrected.
- In addition to the standard required explanation for correcting documents add the following statement when you are unable to use the original charged GL due to it no longer being valid.

“Due to the GL consolidation effective 7/1/2017, the original GL expensed is no longer valid and a substitute GL must be used. See Correction to Expenses incurred prior to 7/1/2017 on Sponsored Program Projects memo on the SPS Post-Award web site for additional information.”