

Decoding DAs

Departmental Adjustments (DAs) can be very confusing. The information provided below is based on frequent questions & corrections DA processors encounter.

Who do I call for help?

Athletics - Kristin Henry ext. 8789

General Ledger/Grants Accounting - Bobbie Doyle ext. 8594

Restricted Accounts/Agency Funds - Paula Williams ext. 8237

How do I know when to use a DA or a BCR?

Use a DA to move a transaction already posted to the ledger (Recode) or to process an invoice for services between two Baylor departments (Departmental Charge).

Use a BCR to move budget funds from one department or account to another. This includes fund transfers from one department to another in a "helping pay for..." circumstance. *For example, Department A is to provide \$500 to Department B to help pay for XYZ. Actual charges are not being recoded, only a funds transfer.*

How do I know when to use Increase & Decrease?

Recode Expenses (9xxx accounts):

- Increase the department & account where you want the expense recorded.
- Decrease the department & account where the expense is currently recorded on the ledger.

Recode Credits (9xxx accounts):

- Decrease the department & account where you want the credit recorded.
- Increase the department & account where the credit is currently recorded on the ledger.

Departmental Charges (9xxx accounts):

- Increase the department & account that is paying for the work.
- Decrease the department who is getting paid & use account 9390.

**If you are using a Revenue account (5xxx) in your DA, please contact a DA processor for clarification.*

Are Sub-codes Important?

YES! It is important to know exactly where the existing expense is located in the ledger. For example, there is a difference in accounts 9370 & 937095. If the charge is in 937095, then that is the account code to use on the "Decrease" line of the DA. This is also important for travel accounts, including 938280, 938980, & 938205.

How do I handle Multiple Line Items?

The DA form allows multiple lines. Even if you have several recodes, please put them on one DA. It is not necessary to process one DA for each recode. Enter each recode on a separate line, & for clarity, refrain from bundling several charges together on one line.

What do I use for Header & Line Descriptions?

Header descriptions should not refer to a person or department. Please do not put, "Recodes per Bruiser Bear in the XYZ office". A preferred example would be, "Correcting account codes for accuracy". This is also where you can add information explaining the DA. If a person sent you a request for the DA, then include that request in your support, not in the Header description.

Line descriptions should match the transaction description in the ledger. For example, if coffee & water purchased from Ozarka was charged to 9342 & should have been charged to 9199, enter the description as: "Ozarka", not "coffee & water to 9199". The use of original descriptions provides a trail that end users can follow.

Where do I send my Support?

All support is attached directly to the DA, during the entry process. If backup is multiple pages, it should be merged and saved as one PDF, then uploaded. A copy of the DA is not required. Please see below for specifics on what to attach.

What support is required?

Recode DAs: Include a copy of the ledger identifying the transaction(s) you want to move. Notations should be in the form of an underline, circle, or yellow highlighting. If further information is needed, the DA processor will request it.

Departmental Charge DAs: Include the invoice from the internal department that provided the service. It is important to use proper distribution sub-codes when necessary. *For example, if department A is renting a room from department B, then Department A would use account code **937890**, and Department B would use account code **939078**.* This can be confusing, so contact a DA processor with any questions.

What's the holdup?

DAs cannot be processed until all lines are approved. Line approval cannot take place until backup is attached. Once these requirements are met, we strive to process DAs within 10 business days.

During the 3-4 days leading up to month-end closing, DAs are not typically processed, to allow preparation time for month-end processing.

Additional Information Specific to Grants:

All cost transfers related to federal grants must be processed within 90 days of the original charge, and/or prior to 60 day after the grant term end date.