University of Maine
Office of Research Administration
Cost Transfer Instructions for Cost Adjustment (CA) Form

Please familiarize yourself with the Cost Transfer Guidance for Sponsored Projects first. Please note that the instructions for the Labor Distribution Adjustment (LDA) Form vary slightly from these instructions.

I. PREPARING THE FORM(S)
II. PREPARING THE SUPPORTING BACKUP DOCUMENT(S)
III. SUBMITTING THE COST TRANSFER REQUEST

I. PREPARING THE FORM(S):
   A. CA Form (page 1)
      1. Enter the original journal posting date of the original transaction (see GL Inquiry – Journal Details “Date Posted”)
      2. Enter the posted amount of the transaction that was charged to the CR chartfield (see GL Inquiry - Journal Details “Amount”)
      3. Enter the transfer amount of the adjustment to be transferred to the DB chartfield (must be equal or less than original posted amount)
      4. Enter the journal line description from the original transaction (see GL Inquiry - Journal Details “Journal Line Description”)
      5. Enter the appropriate DB and CR chartfields
         a. DB Chartfield is where the expense is to be transferred TO
         b. CR Chartfield is where the expense was originally charged and where it will be removed FROM
      6. Fully answer questions 1-4 to provide a detailed justification for the adjustment request (refer to UMS APL VIII-K)
         a. If the justifications to the questions are vague and do not provide enough detail for an auditor to clearly understand the reason for the transfer, then the request will be denied;
         b. If the DB chartfield has insufficient funds due to pending cost share transfers, clearly state and provide detail of this fact in the justification, or the request will be denied;
         c. If you need more space than the form provides, enter “see attached” on the form and attach the justification to the request on a separate page
      7. Secure appropriate DB and CR chartfield's Principal Investigator (PI) Signature for approval of request (see GL Inquiry Attribute Details “Manager” - screen shot example at end of these instructions) - Printed Name, Title, and Date fields must also be completed
      8. Preparer of the request form must fill in their printed name, email, phone number, and sign and date the form; the preparer is the person who fills out the request form (typically the financial administrator who reconciles the account monthly but it can also be the PI or another person); the preparer is responsible for providing all required documentation and further information if needed
   B. CA Form (page 2 & 3)
      1. You may use these additional pages for additional transactions ONLY if:
a. All DB and CR chartfield codes (department/fund/program/project) are the same as on page 1 (only account codes and class codes may differ)
b. The justifications to the questions provided on page 1 applies universally to all transactions on page 2 & 3

2. Enter the posting dates, posted amounts, transfer amounts and journal line descriptions (see steps 1a-1d)

3. Enter the appropriate account codes and class codes pertaining to the additional transactions (the department/fund/program/project will automatically pull from page 1)

4. The total transfer amount at the bottom of page 2 will automatically include the transfer amount provided on page 1 (if page 3 is to be used, the total will automatically include the transfer amounts from page 1 and page 2, and there will be no total displayed on page 2)

C. Adjustment Certification Form (ACF)
1. Only required if the request is submitted to ORA after 60 days from the month-end of the original transaction’s posting date

D. Extenuating Circumstance Form (ECF)
1. Only required if the request is submitted to ORA after 90 days from the month-end of the original transaction’s posting date

II. PREPARING THE SUPPORTING BACKUP DOCUMENT(S):
A. GL Inquiry
1. The GL Inquiry “Journal Details” is REQUIRED for ALL CR Chartfield transactions provided on the CA Form. Please do not use the “Report Manager” button as required items highlighted on the example screenshot (at the end of these instructions) will not all appear – printing the browser screen works best.

2. Providing improper GL Inquiry backup will result in a denied request.
   a. Click to learn more on how to access GL Inquiry
   b. Refer to the Cost Transfer Guidance for Sponsored Projects (section III.B.1.a.) on how to obtain the GL Inquiry “Journal Details”
   c. Please reach out to ORA Department if there are any questions on how to find the “Journal Details” GL Inquiry in PeopleSoft

B. Other Backup Documents
1. Depending on the Justification Reason selected for Question 1 on the CA Form, additional backup documentation may be required. A warning will pop up next to the justification reason drop down menu if additional justification documentation is required.

2. Not providing additional justification documentation if required will result in a denied request.
   a. Refer to the Cost Transfer Guidance for Sponsored Projects (sections III.B.3-5.) for more details.
   b. Refer to the Cost Transfer Justification Reasons document for more details.

III. SUBMITTING THE COST TRANSFER REQUEST:
A. Submit the complete cost transfer request as a single PDF document to ORA as indicated on CA Form (page 1) with all required forms and documentation included. Incomplete cost transfer requests will be denied.
B. **If a cost transfer request is denied**, the preparer must address the deficiencies and resubmit the request **within 14 days**. After 14 days the cost transfer request will become void and must be re-submitted as a new request. Failure to resubmit the request within the specified time-frame, or failure to meet ORA’s approval on the resubmission, **WILL RESULT IN ORA MOVING THE SUBJECT EXPENSE(S) TO THE PROJECT CLOSING ACCOUNT**, if the expenses were originally charged to a sponsored project account.

...See next 2 pages for screenshot examples mentioned above...
GL Inquiry “Journal Details” view:

- Look for this!

- CR Chartfield

- DO NOT USE THESE (they don't include the required information needed)

- Entered for each Transaction
GL Inquiry Attributes Details “Manager”:

- Click here to see Attribute Values
- Manager: PI signing for DB/CR chartfield
- Status as of: expense must be within these dates
- Start Date: 
- End Date: 

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