

Justification Reasons for Cost Transfer Requests (Drop Down Options Explained)

****Always provide substantial supporting documentation to avoid delays in processing the cost transfer request****

Justification Reason	Description	Criteria	Additional Documentation Required
Account Not Created	There was a delay in the Contract Execution or Project Create Process that resulted in the debit chartfield not being available to use at the time the original expense was charged.	The credit chartfield must be a departmental E&G or other unrestricted account.	N/A if timely
Error - Clerical	Expense was incorrectly charged due to human or typographical error.	To be used if no other justification reason fits	N/A if timely
Error - PI	Expense was incorrectly charged because the PI provided the incorrect chartfield to be used.	To be used if no other justification reason fits	N/A if timely
Invalid Chartfield Correction	The chartfield was set up incorrectly and must be corrected	Correcting the Department ID, Program Code, Account Code, or Class Code within a single project account.	N/A if timely
Multi-Year Award Transfer	To allocate costs to the appropriate year of a multi-year award due to new project numbers assigned for a single award.	Both debit and credit project numbers must be under the same award.	N/A if timely
Participant Support Cost	Account Code Error: PSC or general expenses were charged to the incorrect PSC or general account code. Project Account Error: PSC or general expenses were charged to the wrong PSC or general project account.	The debit and credit chartfields must be under the same award. If expenses are being transferred to a PSC account code or PSC project account, then must provide documentation to prove these expenses are truly PSC eligible. If single expense is for participants and non-participants, then you must provide calculation for allocation methodology to show how much of the expense was for participants vs. non-participants.	Documentation may include (but not limited to) a list of the participants for the expense being transferred to PSC.
Payroll/HR/Other External Department	Delay: Paperwork was submitted to the external department in a timely manner but not processed on time. Error: Paperwork was submitted to the external department correctly but processed incorrectly.	The debit chartfield must match what was provided on the paperwork submitted to the external department for processing.	Documentation may include (but not limited to) an earnings distribution form, work order, invoice, or any other paperwork or communication submitted to the external department who processed the expense now needing to be transferred.
Prepaid Expenses	UMS Purchasing requires that the department processes a journal entry for prepaid expenses posted on account code 15000 to be moved to the appropriate account code when the expense has incurred or at the turnover of the new fiscal year.	Department does not have the ability to process their own journal entries. There is no auto-reversing entry set up to move the expense from the prepaid account code 15000 to the appropriate account code (UMS Purchasing expenses).	Confirmation from UMS Purchasing that the expense needs to be moved from account code 15000 to the appropriate account code.
Project Ended	Expense charged to the credit chartfield belong to the project but incurred after the project funding period.	The debit chartfield must be a departmental E&G or other unrestricted account. Otherwise must provide detailed explanation why the expense is allowed on the chartfield it is being transferred to (debit chartfield).	N/A if timely
Shared Project Costs	Dividing an expense among projects that all receive benefit from the expense being divided.	Must provide the calculation for allocation methodology - how was it decided how much of the expense each project should receive.	Provide the allocation method used.
Sponsor Funds Depleted	Expense is allowable to the project/award terms but all sponsor funds have been depleted (project account is overspent). The debit chartfield provided on the form will be used as the funding source for the Voluntary Uncommitted Cost Share account which the expense will be transferred to.	The debit chartfield must be a departmental E&G or other unrestricted account. Otherwise must provide detailed explanation why debit chartfield being provided is a valid funding source for the Voluntary Uncommitted Cost Share account.	N/A if timely
Unallowable Expense	Expense is not allowed on the chartfield that was charged.	The debit chartfield must be a departmental E&G or other unrestricted account. Otherwise must provide detailed explanation why the expense is allowed on the chartfield it is being transferred to (debit chartfield).	N/A if timely
Unplanned Payroll	Change in effort due to change in unexpected workload.	Employee has variable weekly/monthly effort to several projects. Employee must be allowed to work on project per budget justification.	N/A if timely
Other	Another reason not provided in this list.	Must provide detailed justifications to thoroughly explain the transfer request.	Depending on situation, may be asked for additional documentation. Always provide supporting documentation to avoid delay in processing