Cost Transfer Reasons: Appropriate Documentation

A. Charged to incorrect account (including transposition error)
   1. Copy of original documentation (i.e., email) indicating the intended COA
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s)
      requiring removal
   3. Appropriate approval (PI, individual with documentation of delegation authority or
      responsible individual)

B. Clearing costs to non-sponsored account
   1. Appropriate approval (PI, individual with delegated approval authority or responsible
      individual)
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s)
      requiring removal

C. Allocation of costs that benefit more than one project
   1. Appropriate approval (PI, individual with delegated approval authority or responsible
      individual)
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s)
      requiring allocation
   3. Approved cost allocation methodology worksheet or proper evidence

D. Intra/Inter-Departmental billing for internal service
   1. Appropriate approval (PI, individual with delegated approval authority or responsible
      individual)
   2. Documentation supporting the service/goods provided

E. Transfer Pre-Award costs from a department holding account
   1. Appropriate approval (PI, individual with delegated approval authority or responsible
      individual)
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s)
      requiring transfer
   3. Indicate % of effort expended on the award(s), if applicable

F. Late Award (received NoA late from awarding agency or set-up delayed)
   1. Appropriate approval (PI, individual with delegated approval authority or responsible
      individual)
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s)
      requiring transfer
   3. Indicate % of effort expended on the award(s), if applicable
   4. Copy of NoA or contract, as appropriate
   5. Evidence of delay for setup

G. Due to regulatory hold (COI, IACUC, HRPP)
   1. Appropriate approval (PI, individual with delegated approval authority or responsible
      individual)
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s)
      requiring transfer

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3. Documentation indicating date the regulatory hold was released
4. Provide IRB/IACUC protocol approval

H. Transfer costs from labor suspense
   1. Appropriate approval (PI or individual with delegated approval authority) when the labor transfer is not to a non-competing continuation year
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s) requiring transfer
   3. If being transferred to a non-competing continuation year, provide evidence of individual being previously charged to the prior year of the award (i.e., Detailed Transaction Report). No PI (or individual with delegated approval authority) approval required.
   4. Indicate % of effort expended on the award(s)
   5. Payroll costing allocation showing prospective correction

I. Reallocate effort to reflect actual effort
   1. Appropriate approval (PI, delegated individual with delegation approval or responsible individual)
   2. Account Holder Report or Detailed Transaction Report indicating the transaction(s) requiring transfer
   3. Indicate % effort expended on the award(s)
   4. Provide copy of Effort Certification Statement, if applicable
   5. Evidence of corrected payroll costing allocation

J. No change in effort. Salary cost transferred to non-competing continuation year of an active award. “NEW”
   1. Provide evidence of individual being previously charged to the prior year of the award (i.e., Detailed Transaction Report)

These are examples of unacceptable justifications for cost transfers (these are not extenuating circumstances)

1. Staffing
   a. Staff shortage
   b. Staff reorganization
   Underperforming Staff
2. Faculty unavailable
   a. Difficulty scheduling
   b. Traveling
3. Unable to provide timely reports
4. Unable to review reports in a timely fashion
5. Faculty not notifying changes to DBO timely
6. Human error
7. To correct error
8. Delay in DBO approving transfer that was initiated timely
9. Transactions not completed in a timely fashion once award is setup for example, setup completed in Workday but PAA took 60 days to 6 months to initiate