

**Cost Transfers Involving External Sponsored Awards Only**

Type	Time Period	Dept.	Source	Reviewer	Documentation	Debit (DR) versus Credit (CR) to Grant	Notes
Personal Services (PS)	< 90 days; <b>Within the current fiscal year</b>	Commitment Accounting	EDR (Express Direct Retro) - One USG Transmittal Form	Departments approvers and Commitment Accounting	Employee Cost Detail, Justification (within System)	No known difference	Final Approval by Commitment Accounting (CA), Dept. Workflow, documentation only in HCM, if Grant Past End date submitted as Accounting Adjustment in CA
	≥ 90 days <b>Within the current fiscal year</b>	Commitment Accounting	EDR (Express Direct Retro) - One USG Transmittal Form	Departments approvers, Manager (Commitment Accounting), Executive Director (Grants and Contracts)	Employee Cost Detail, Justification (within System), EDR Transmittal Form supporting documentation e.g. ICOL from OSP or email from sponsor	CR to Grants must be removed so questions are more around delay in discovering the error.	Final Approval by CA, Dept. Workflow, documentation only in HCM, if Grant Past End date submitted as Accounting Adjustment in CA
	<b>Prior Fiscal Year</b>	Grants and Contracts	GCA - Workday	Grants and Contracts (as well as Compliance within G&C) if it meets threshold	Signed ASR if changes Award, G&C prefers Cost Transfer Form, with Salary, Fringe and tuition expenses. If no ASR due to lack of salary on grant then signed marked up Employee Cost Detail should be included	Credit to GR must be removed; <u>DR will be subject to new rules in FY24 (see notes)</u>	New FY24 rules: Prior Year Salary Cost Transfers that will be accepted for review and processing: <ul style="list-style-type: none"> <li>• Sponsored Grant line to Sponsored Grant line in the same Award</li> <li>• Sponsored Grant line to Designated or GTRC or GTF funds</li> <li>• Errors caused by incorrect Award set-up (by OSP or G&amp;C)</li> <li>• GTF or GTRC to Sponsored Grant line for mods or initiations completed in June.</li> </ul>
Nonpersonal Services (NPS)	< 90 days	Campus, Central, or Grants and Contracts	Accounting Adjustment, GCA, or Online JE	Department Approvers and Grants	AA with a debit to grant should require questionnaire to justify allowability.	Credit to Grant may not require questionnaire or route to Grants or Compliance staff in current workflow	Transaction that originated in Purchasing or Travel should be performed with a AA. Two approvers may not be required if initiator is also an approver. The budget date in the journal lines needs to have the date of the transaction on it.
	≥ 90 days	Campus, Central, or Grants and Contracts	Accounting Adjustment, GCA, or Online JE	Departments approvers , Grants and Compliance if meets threshold, Compliance should review all over 90 with debit to Grant	AA with a debit to grant should require questionnaire to justify allowability	Credit to Grant may not require questionnaire or route to Grants or Compliance staff in current workflow	Transaction that originated in Purchasing or Travel should be performed with a AA. Two approvers may not be required if initiator is also an approver. The budget date in the journal lines needs to have the date of the transaction on it.