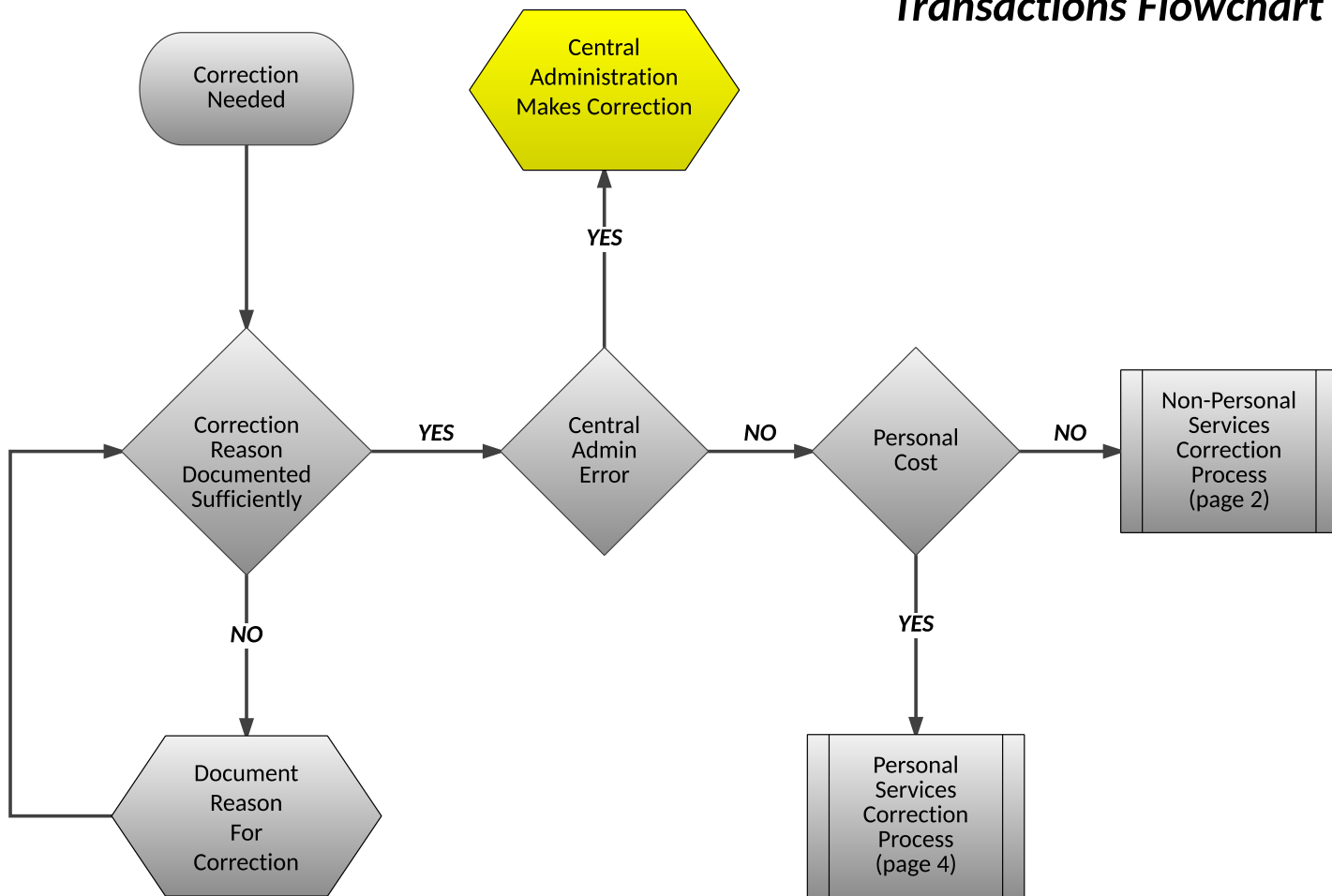
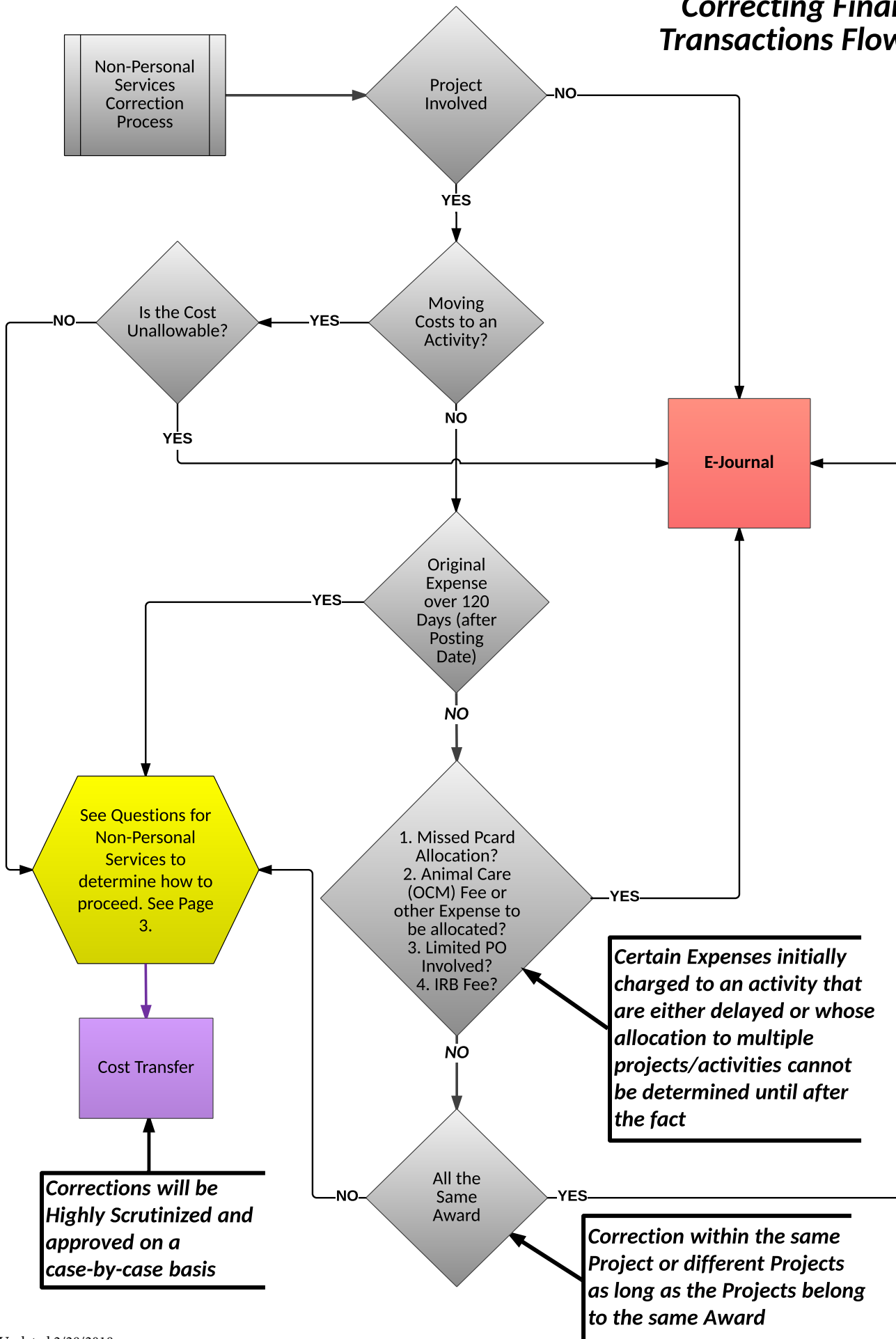


Correcting Financial Transactions Flowchart



Correcting Financial Transactions Flowchart



Cost Transfer Questions For Non-Personal Services Costs

1. If **moving costs from one account to another account** on the same project (no time limit): eJournal.
If **moving costs from one project to another project** on the same award (no time limit; if project has ended – talk to GCA Point of Contact): eJournal.
If **moving costs onto** a project: is the cost legitimate (allowable and allocable)* to the Project?
 - If no, the cost cannot be moved onto the project.
 - If yes, proceed to Question 2.If **moving costs off** of a project: did the expense item(s) benefit this project?
 - If yes, the cost should remain on the project. **A Fund Transfer should be used for clearing expenses in excess of available budget for a project.** For any extenuating circumstances, contact the GCA Point of Contact for the project.
 - If no, proceed to question 2.

2. Has the project ended and is the project in either Final or Closed Status?
 - If yes, contact the GCA Point of Contact for the project to discuss the cost transfer.
 - If no:
 - Proceed with preparation of the Cost Transfer Form if **moving costs onto** a project.
 - Proceed with a Cost Transfer if **moving costs off** of a project that are 120 days or more old.
 - Proceed with an E-Journal if **moving costs off** of a project that are less than 120 days old.

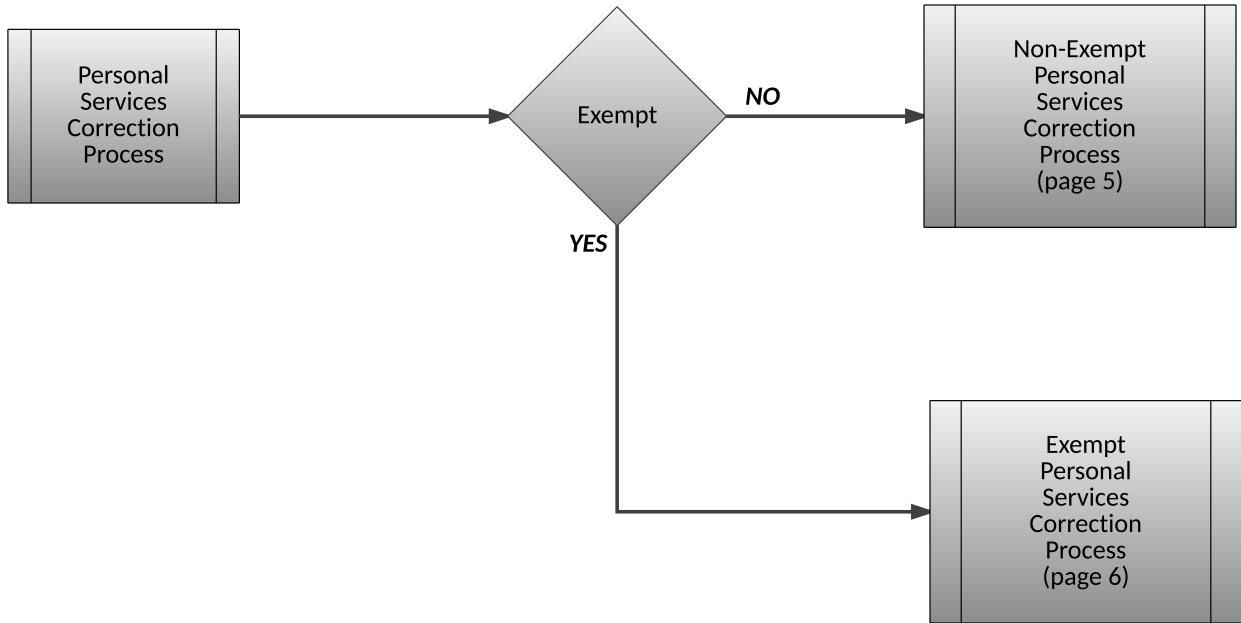
***Allowable Cost:** Be necessary and reasonable for the performance of the award and conform to any limitations or exclusions set forth in the award. (See UG 200.403)

***Allocable Cost:** Goods or services involved are chargeable or assignable to that award or cost objective in accordance with relative benefits received. (See UG 200.405)

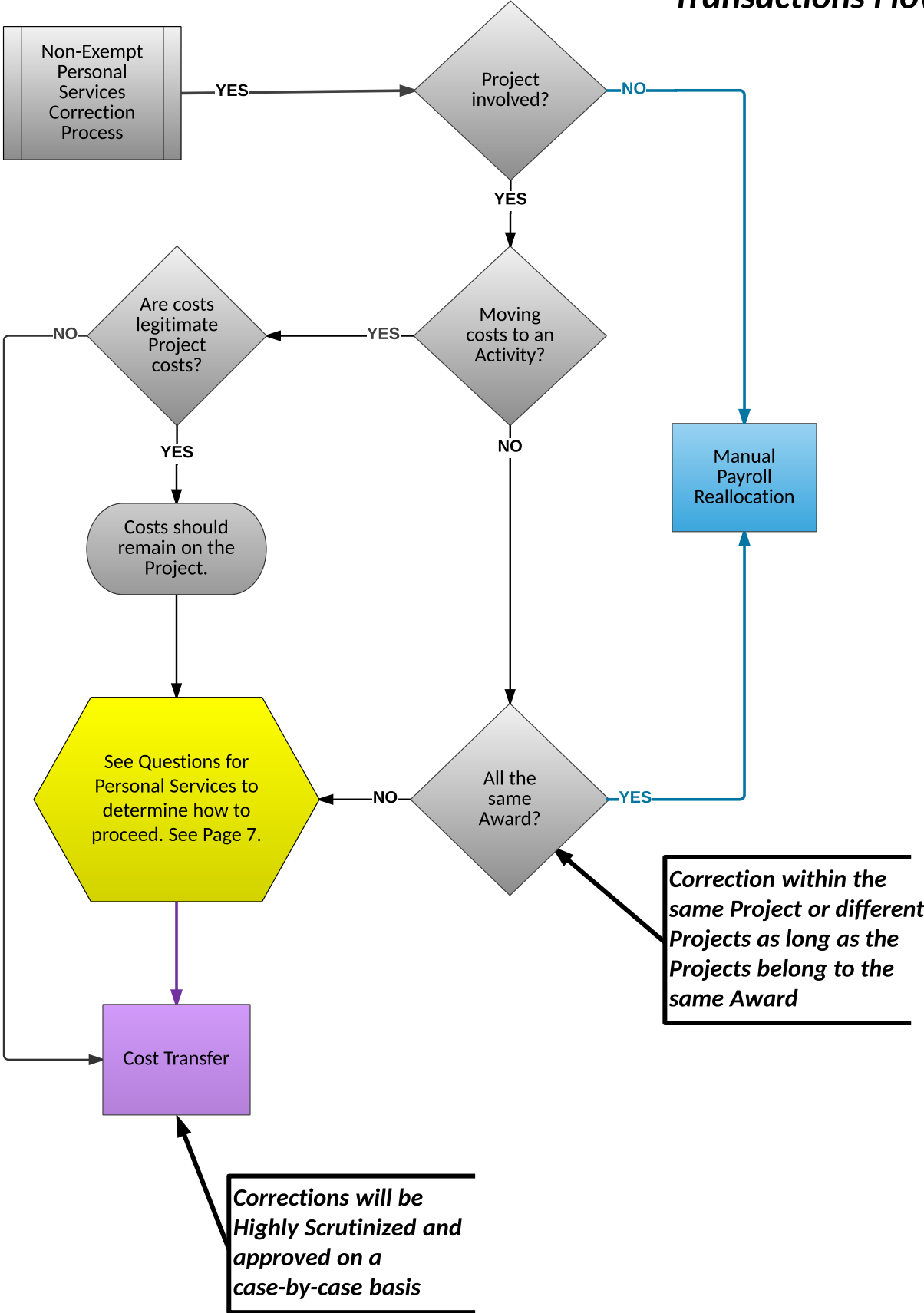
Cost Transfer Reminders:

- A. Costs to be transferred onto a project that are (1) close to or after the end of the project and/or (2) spend the funds down to zero, or near zero, will receive extra scrutiny and are more likely to be denied.
- B. All direct costs disallowed or not paid by the sponsor are the responsibility of and must be covered by the PI and/or the Department.

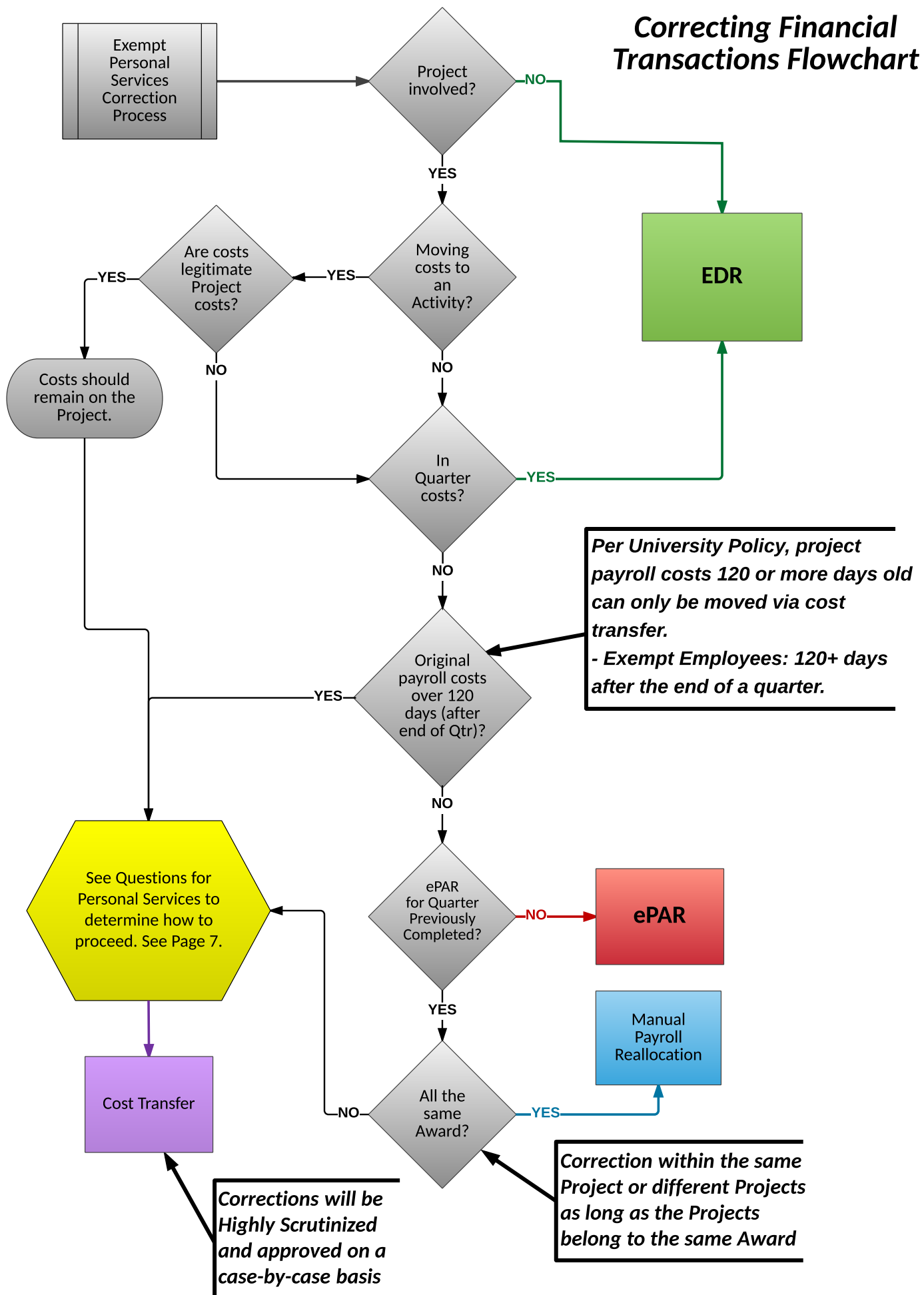
Correcting Financial Transactions Flowchart



Correcting Financial Transactions Flowchart



Correcting Financial Transactions Flowchart



Cost Transfer Questions For Exempt and Non-Exempt Personal Services Costs

1. If **moving costs from one account to another account** on the same project (no time limit): Manual Payroll Reallocation.
If **moving costs from one project to another project** on the same award (no time limit; if project has ended – talk to GCA Point of Contact): Manual Payroll Reallocation.
If **moving costs onto** a project: is the cost legitimate (*allowable and allocable*)* to the Project?
 - If no, the cost cannot be moved onto the project.
 - If yes, proceed to Question 2.If **moving costs off** of a project: did the expense item(s) benefit this project?
 - If yes, the cost should remain on the project. **A Fund Transfer should be used for covering expenses in excess of available budget for a project.** For any extenuating circumstances, contact the GCA Point of Contact for the project.
 - If no, proceed to question 2.
2. Has the project ended and is the project in either Final or Closed Status?
 - If no, proceed to Question 3.
 - If yes, contact the GCA Point of Contact for the project to discuss the cost transfer.
3. Is the Expense Non-Exempt (hourly pay) payroll?
 - If no, proceed to question 4.
 - If yes, proceed with preparation of the Cost Transfer Form.
4. Has a PAR been certified?
 - If yes, thoroughly discuss the situation at the department level and then contact the Manager of Compliance Oversight and Reporting to review the reasons for moving the costs.
 - If no, proceed with preparation of the Cost Transfer Form.

***Allowable Cost:** Be necessary and reasonable for the performance of the award and conform to any limitations or exclusions set forth in the award. (See UG 200.403)

***Allocable Cost:** Goods or services involved are chargeable or assignable to that award or cost objective in accordance with relative benefits received. (See UG 200.405)

Cost Transfer Reminders:

1. Costs to be transferred onto a project that are (1) close to or after the end of the project and/or (2) spend the funds down to zero, or near zero, will receive extra scrutiny and are more likely to be denied.
2. All direct costs disallowed or not paid by the sponsor are the responsibility of and must be covered by the PI and/or the Department.