

# **COST TRANSFER TRAINING**

## **May 18, 2006**

### **Examples 1.2**

# **COST TRANSFERS OVER 90 DAYS**

**EXAMPLE 1**

**COST TRANSFER EXPLANATION & JUSTIFICATION FORM**

**If transfer is made within 90 days, answer questions 1 and 2; if over 90 days, answer all 4 questions**

- 1. Why was this expense originally charged to the account from which it is now being transferred?  
(Indicate fund number and amount to be transferred)

Ed Melnick, a fellow in Judy Zevin’s lab was working on the NIH project (activity 343768.0104). In November 2005 Greg began to split his time 50/50 with an NSF project (activity 355465.0201). The grant administrator is new and she misunderstood the steps to take to move the salary. She changed the e-tad on December 15, 2005 but did not know that she should journal the salary for the previous 6 weeks.  
520.36458.6030.151247. 343768.0104.63574 \$5,770

- 2. Why should this charge be transferred to the proposed receiving federal account? (Indicate fund number and amount to be transferred)

Ed Melnick was working 50% of his time, since November 2005 on Judy Zevin’s NSF project and therefore 50% of 6 weeks of salary should be journaled to this grant.  
520.36458.6030.159158. 355465.0201.63574 \$5,770

- 3. Why is this cost transfer being requested more than 90 days after the 15<sup>th</sup> of the month following the accounting period of the original transaction? (Attach any necessary supporting documentation)

The new grant administrator did not know that she needed to do the journal as well as updating the e-tad. This CT was created as soon as the department financial manager noticed the error.

- 4. What action is needed to eliminate future need for cost transfers of this type? Is this action being taken?

The new grant administrator will attend the next set of Fundamental Trainings. Additionally, the Financial manager has reviewed the payroll process with the new employee.

Requestor’s signature: \_\_\_\_\_ (Principal Investigator or cognizant administrator)

Printed name, title and phone no.: \_\_\_\_\_

Date: May 17, 2006

**NOTE: By signing above, requestor certifies that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.**

If question 3 is applicable, the following approvals are required:

Senior School Financial Officer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name, title and phone no. \_\_\_\_\_

Associate Director, OSR Financial Services signature: \_\_\_\_\_

Date \_\_\_\_\_

**EXAMPLE 2**

**COST TRANSFER EXPLANATION & JUSTIFICATION FORM**

**If transfer is made within 90 days, answer questions 1 and 2; if over 90 days, answer all 4 questions**

1. Why was this expense originally charged to the account from which it is now being transferred?  
(Indicate fund number and amount to be transferred)

The invoice for a spectrometer costing \$45,000 was charged to a departmental account pending receipt of the notice of grant award from the NIH for Dr. Santana's grant.

520.45888.6814.000001.730001.0000.00000 \$45,250

2. Why should this charge be transferred to the proposed receiving federal account? (Indicate fund number and amount to be transferred)

The spectrometer was purchased and charged to a departmental account on 11/15/05 and will now be transferred to Dr. Santana's Cell Proliferation Study, which has a budget period of 11/1/05 – 10/31/06. The equipment was included in the approved grant budget and is essential to complete the award objectives.

520.45888.6814.148783.326987.0101.61125 \$45,250

3. Why is this cost transfer being requested more than 90 days after the 15<sup>th</sup> of the month following the accounting period of the original transaction? (Attach any necessary supporting documentation)

The NGA was received on 3/15/06. This CT should be allowed because this transfer is being requested within 45 days of receipt of an action memo setting up the account.

4. What action is needed to eliminate future need for cost transfers of this type? Is this action being taken?

N/A

Requestor's signature: \_\_\_\_\_ (Principal Investigator or cognizant administrator)

Printed name, title and phone no.: \_\_\_\_\_

Date: March 30, 2006

**NOTE: By signing above, requestor certifies that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.**

If question 3 is applicable, the following approvals are required:

Senior School Financial Officer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name, title and phone no. \_\_\_\_\_

Associate Director, OSR Financial Services signature: \_\_\_\_\_ Date \_\_\_\_\_

**EXAMPLE 3**

**COST TRANSFER EXPLANATION & JUSTIFICATION FORM**

**If transfer is made within 90 days, answer questions 1 and 2; if over 90 days, answer all 4 questions**

1. Why was this expense originally charged to the account from which it is now being transferred?  
(Indicate fund number and amount to be transferred)

This invalid code combination in the amount of \$1,795 was incorrectly posted to fund 150689.387000.0001 on October 12, 2005 due to a keypunch error.

2. Why should this charge be transferred to the proposed receiving federal account? (Indicate fund number and amount to be transferred)

Michael Breazanno provided consulting services to Professor Stella Plenk's Study of HIV/AIDS fund 150869.387000.0001 in September 2005 and the charge belongs to this account coding.

3. Why is this cost transfer being requested more than 90 days after the 15<sup>th</sup> of the month following the accounting period of the original transaction? (Attach any necessary supporting documentation)

The department administrator responsible for monitoring the Study of HIV/AIDS was out of the office on maternity leave from 11/1/05 – 2/21/06 and was unable to correct the transaction until she returned on 2/27/06.

4. What action is needed to eliminate future need for cost transfers of this type? Is this action being taken?

If there are any additional leaves of absence the lab will consider hiring a temporary employee to fill in.

Requestor's signature: \_\_\_\_\_ (Principal Investigator or cognizant administrator)

Printed name, title and phone no.: \_\_\_\_\_

Date: 3/1/06

**NOTE: By signing above, requestor certifies that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.**

If question 3 is applicable, the following approvals are required:

Senior School Financial Officer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name, title and phone no. \_\_\_\_\_

Associate Director, OSR Financial Services signature: \_\_\_\_\_ Date \_\_\_\_\_

**EXAMPLE 4**

**COST TRANSFER EXPLANATION & JUSTIFICATION FORM**

**If transfer is made within 90 days, answer questions 1 and 2; if over 90 days, answer all 4 questions**

- 1. Why was this expense originally charged to the account from which it is now being transferred?  
(Indicate fund number and amount to be transferred)

Sylvia Levine worked 15 hours/week on an Immunology grant administrated by that department (STRA NIAD grant #149919), from September 2005 to March 2006. She is appointed and paid by the Pathology department. The 15 hours/week was originally charged to a Pathology unrestricted account while we waited for the appropriate coding of the NIAD grant.

520.45671.6020.000001.730001.0000.68825 \$6,250

- 2. Why should this charge be transferred to the proposed receiving federal account? (Indicate fund number and amount to be transferred)

Sylvia Levine worked the stated hours on the grant.

520.46725.6020.149919.368753.0101.68825 \$6,250

- 3. Why is this cost transfer being requested more than 90 days after the 15<sup>th</sup> of the month following the accounting period of the original transaction? (Attach any necessary supporting documentation)

There have been repeated communications with the Dept of Immunology requesting the account number for the journals and they did not respond. Attached are copies of 9 e-mails to the financial manager and then the department administrator. An e-mail was sent at the time the arrangement was made and then 2 weeks later. Monthly e-mails were sent until the account coding was received yesterday

- 4. What action is needed to eliminate future need for cost transfers of this type? Is this action being taken?

Obtain the account coding for the transfer before an employee begins the work on a grant or amend the e-tad even if for a short period of time.

Requestor's signature: \_\_\_\_\_ (Principal Investigator or cognizant administrator)

Printed name, title and phone no.: \_\_\_\_\_

Date: February 26, 2006

**NOTE: By signing above, requestor certifies that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.**

If question 3 is applicable, the following approvals are required:

Senior School Financial Officer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name, title and phone no. \_\_\_\_\_

Associate Director, OSR Financial Services signature: \_\_\_\_\_ Date \_\_\_\_\_

**EXAMPLE 5**

**COST TRANSFER EXPLANATION & JUSTIFICATION FORM**

**If transfer is made within 90 days, answer questions 1 and 2; if over 90 days, answer all 4 questions**

1. Why was this expense originally charged to the account from which it is now being transferred?  
(Indicate fund number and amount to be transferred)

Professor Evan Kelner has been waiting for the Action Memo for his NIH Microscopy support grant. All of his salary and supplies since November, 2005 have been charged to his discretionary account (#026443.730001.0000). See attached spreadsheet.

2. Why should this charge be transferred to the proposed receiving federal account? (Indicate fund number and amount to be transferred)

The Action Memo for the Microscopy award (#141885.316498.0101) is dated March 1, 2006 and now all charges should be moved from the discretionary fund to this grant.

3. Why is this cost transfer being requested more than 90 days after the 15<sup>th</sup> of the month following the accounting period of the original transaction? (Attach any necessary supporting documentation)

These transfers, due to the late action memo, are allowed under the CT Policy Extenuating Circumstances for Cost Transfer over 90 days.

4. What action is needed to eliminate future need for cost transfers of this type? Is this action being taken?

N/A

Requestor's signature: \_\_\_\_\_ (Principal Investigator or cognizant administrator)

Printed name, title and phone no.: \_\_\_\_\_

Date: May 1, 2006

**NOTE: By signing above, requestor certifies that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.**

If question 3 is applicable, the following approvals are required:

Senior School Financial Officer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name, title and phone no. \_\_\_\_\_

Associate Director, OSR Financial Services signature: \_\_\_\_\_ Date \_\_\_\_\_