

COST TRANSFER TRAINING

May 18, 2006

Examples 1.3

SPECIAL CATEGORIES

HMS COST TRANSFER TRAINING 10-18-04

Special Categories

Would the following transactions require a Cost Transfer Form?

1. Salary was incorrectly coded to fund 148905 for the month of March 2006. The grant administrator identifies this error on 3/26/06 and posts a journal to move the March salary to the correct account during the month end closing period. The grant administrator states no cost transfer form is required because it falls under a CT Policy Special Category, transfer made in the original month. The journal posts to the detail listing with a transaction date of 4/3/06.

Is this transfer allowable?

Is a CT form required?

2. Starting 11/1/05, year one of federal fund 152945 has 3 subactivities. There is a main account (0001), a subcontract with MIT (0002), and a subcontract with MGH (0003). MGH submitted an invoice to the department on 12/21/05. The invoice was paid but incorrectly coded to subactivity 0002 (MIT); the transaction date on the detail listing is 1/4/06. The grant administrator processes a journal on 5/8/06 moving this charge from 0002 (MIT) to 0003 (MGH).

Is this transfer allowable?

Is a CT form required?

3. A PI has a no cost extension for a grant that was budgeted to end in November 2005. In December the grant administrator had asked the financial manager to code all future lab expenses to their new NIH award. The administrator realizes on April 23, 2006 that a \$455 lab supply order in December 2005 should have been charged to the old grant. She asks the financial manager to move the expense from the new NIH award back to the grant in the no cost extension.

Is this transfer allowable?

Is a CT form required?

4. Nicholas Parker who is a trainee on PI Y's training grant had his April 2006 stipend incorrectly charged to year 23 (165000.360000.2302) but this stipend was for year 24 (165000.360000.2402). The training grant is under expanded authority. On May 8, 2006 the grant manager transferred the stipend from year 23 to year 24 by processing a journal, which stated, "No CT form required; Training Grant is under expanded authorities."

Is this transfer allowable?

Is a CT form required?

5. In October 2005 a PI purchased a \$1,090 laptop for the exclusive use of a data analyst who is working full time on a survey grant. (The laptop was in the direct cost budget). The PI had charged the laptop on his personal credit card, which was later reimbursed from a departmental account. In late March the PI asked the department administrator to charge his federal grant for the laptop. The administrator created a journal to move \$490 of the cost to the Federal grant.

Is this transfer allowable?

Is a CT form required?

6. From November 2005 through March 2006 a routine monthly ARCM charge for \$895 posts to an unrestricted department account. The monthly amount should have been split equally between funds 150865, 150896 and 150906. Because the Grant Administrator was on medical leave, the error is not noticed until May. On 5/12/06 the administrator transfers the expenses with a description that states "NO CT form required – routine allocation"

Is the transfer allowable?

Is a CT form required?