

COST TRANSFER REQUEST

Complete and submit this form to **PAF** at paf@uth.tmc.edu to transfer expenses onto or off of a sponsored project.
Please contact Post Award Finance at paf@uth.tmc.edu or 713-500-4940 if you need assistance.

SUBMISSION DEADLINE: Cost Transfer Requests for active awards must be submitted to PAF **no later than 90 days** after the end of the month in which the expense originally was incurred. If an award has ended, the Cost Transfer Request must be submitted **no later than 45 days** after the end date of an award. Anything exceeding the timeline above must be reviewed and approved by the Dean, Associate Vice President of Sponsored Projects Administration and/or the Chief Financial Officer.

Cost transfers are not allowed to cross fiscal years and must adhere to year end financial deadlines announced by the university.

REQUIRED PROJECT INFORMATION			
Date of Request:	Prepared By:		
Principal Investigator:	Cost Transfer Amount:		Full Partial
TYPE OF COST & REQUIRED DOCUMENTATION: <i>Attach additional pages if more than one line.</i>			
Payroll Expense	Salary/Wages & Fringe	Fringe Only	Non-Payroll Expense
Employee Name:	Rate per Pay Period:	Voucher Number:	
Employee ID:	X FTE %:	Journal ID:	
Payroll Period(s):	Total Transfer:	Accounting Date:	
<i>See instructions for backup documentation requirements</i>		<i>See instructions for backup documentation requirements</i>	
Transfer Costs from Account #:	<i>Chart-Field String</i>	<i>Amount</i>	
Transfer Costs to Account #:	<i>Chart-Field String</i>	<i>Amount</i>	
JUSTIFICATION FOR TRANSFER: <i>Attach additional pages if more space is needed.</i>			
1) Fully explain why the expense(s) was not originally charged to the correct account.			
2) Fully explain how the expense(s) benefits the project. (Required only if transferring onto a sponsored project)			
3) How will you prevent this type of error from happening in the future?			
4) Is this cost transfer request greater than 90 days from the end of the month in which expense was incurred? No Yes (<i>Explanation of the extenuating circumstances that caused the delay and additional signatures required.</i>)			
Is this cost transfer request greater than 45 days from the end date of the award? No Yes (<i>Explanation of the extenuating circumstances that caused the delay and additional signatures required.</i>)			
PRINCIPAL INVESTIGATOR'S CERTIFICATION AND APPROVAL SIGNATURES			
<i>By signing below, the Principal Investigator certifies that the cost to be transferred is an appropriate expenditure for the sponsored project or account to be charged and that the expenditure complies with any terms, conditions, and restrictions of the sponsor and/or the university.</i>		<i>Required for all cost transfers.</i>	
PI:	Date:	DMO:	Date:
PAF:	Date:	PAF:	Date:
ADDITIONAL SIGNATURES			
<i>Required signatures for any cost transfer request that is greater than 90 days from the end of the month in which the expense was incurred and/or is greater than 45 days from the end date of the award.</i>			
Dean:	Date:	AVP SPA:	Date:
CFO:	Date:		

PAF USE ONLY (Exceptions or Disapprovals)	Approved Disapproved	Initials: _____	Comments:
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COST TRANSFER REQUEST FORM - INSTRUCTIONS

REQUIRED PROJECT INFORMATION

Date of Request: Enter the date the form is being completed.

Prepared By: Enter the name of the person completing the form.

Principal Investigator: Enter the name of the Principal Investigator for the project the expenses are being moved onto or off of.

Cost Transfer Amount: Enter the dollar (\$) amount requested for the transfer onto the sponsored project.

TYPE OF COST & REQUIRED DOCUMENTATION

If the cost transfer is for **payroll expense(s)** (salary and wages) enter the following information:

Employee Name: Enter the name of the employee for the salary or wages to be moved onto the sponsored project.

Employee ID: Enter the employee ID number.

Payroll Period(s): Enter the dates of payroll period(s) being affected.

Salary/Wages & Associated Fringe: Select if transferring salary/wages plus the associated fringe.

Fringe Only: Select if transferring only fringe.

If the cost transfer is for **non-payroll expense(s)** (e.g. supplies or travel) enter the following information:

Voucher Number: Enter the voucher number for the non-payroll expense, if applicable.

Journal ID: Enter the journal ID if the expense processed through the General Ledger.

Accounting Date: Enter the accounting date of when the expense posted in FMS.

Transfer Costs from Account #: Enter the chart-field string that the costs are transferring from and the dollar (\$) amount.

Transfer Costs to Account #: Enter the chart-field string that the costs are transferring to and the dollar (\$) amount.

JUSTIFICATION FOR TRANSFER

It is imperative to appropriately justify the reason why the expense(s) was not originally charged to the correct project/account and, if applicable, how the expense(s) is a benefit to the project. All questions must be answered for the justification.

1. **Fully explain why the expense(s) was not originally charged to the correct account.** *Per NIH Grants Policy 7.5 "To correct an error" is not sufficient.*
2. **Fully explain how the expense(s) benefits the project.** *Only complete if transferring an expense onto a sponsored project.*
3. **How will you prevent this type of error from happening in the future?**
4. **Is the cost transfer request greater than 90 days from the end of the month in which it expense was incurred or greater than 45 days after end date?**
Provide an explanation of the extenuating circumstances that caused the delay.

PRINCIPAL INVESTIGATOR'S CERTIFICATION AND APPROVAL SIGNATURES

PI: Obtain signature from the PI to certify that the cost is an appropriate expenditure for the project or account.

DMO: Obtain signature from the DMO.

PAF: Post Award Finance will review all Cost Transfer Request forms and sign once approved or return if denied.

ADDITIONAL SIGNATURES

Dean: Obtain signature from the PI's Dean prior to submission if yes is selected on either question on #4 on the justification for transfer section.

AVP SPA: PAF will obtain required signature if yes is selected on either question on #4 on the justification for transfer section.

CFO: PAF will obtain required signature if yes is selected on either question on #4 on the justification for transfer section.

BACKUP DOCUMENTATION GUIDANCE	
<u>PAYROLL EXPENSES</u>	<u>NON-PAYROLL EXPENSES</u>
<p>Salary/Wages & Fringe</p> <ul style="list-style-type: none"> • Pay History • Salary Cap worksheet if over cap (Excel) <p>Fringe Only</p> <ul style="list-style-type: none"> • Pay History sorted by fringe account 	<p>Vouchers & Journal Entries</p> <ul style="list-style-type: none"> • Project Detail Expense Report <p>For New Innovations Journal Entries</p> <ul style="list-style-type: none"> • New Innovation Detail by Person • Ledger that specifies where the expense is currently posted in FMS • Tip: In the GL, the expense may be posted to a single account that contains expenses for multiple people. That is why it is necessary to obtain the NI Detail report by person.

NOTE: Additional documentation may be requested depending on the expense being transferred. The above is meant for general guidance.

COST TRANSFER REQUEST – ADDITIONAL PAGE

VOUCHER NUMBER:								
VOUCHER DATE:								
PO #:								
ORIGINAL VOUCHER LINE CHART-FIELD STRING								
OU	DEPT	FUND	PROG	PROJECT	ACCOUNT	CLASS	LINE #	AMOUNT
TOTAL								
CHART-FIELD STRING WHERE YOU WANT THE EXPENSE MOVED								
OU	DEPT	FUND	PROG	PROJECT	ACCOUNT	CLASS	LINE #	AMOUNT
TOTAL								