UNT DIVISION OF RESEARCH & INNOVATION

Grants & Contract Administration

Prior Fiscal Year/No ePAR Payroll Cost Transfer Form – Manual Journal Entry

This form should be completed when correcting **any expenditure** on a grant from **a prior fiscal year**.

Rules for prior fiscal year transfers

- **No** transfers can be made on state or central funds after the close of the fiscal year.
- Only transfers from Grant →Grant or Grant →IDC (F&A) account or IDC(F&A) account →Grant.
- In general, all effort should be made to complete clean up transactions within the 90-day period **and** in the same fiscal year.

For non-pay-related requests please provide:

- System generated original transaction details of expense
- Total amount of expenses to be transferred (please note if this is a split transaction)

For processing a payroll correction, please provide the following:

- One form, per employee
- Salary and fringe amounts being corrected
- System generated original HR payroll Journal ID number and supporting documentation.
- Include OGCAEffortReporting@unt.edu on email request.

For all requests:

All requests for cost transfers must provide an explanation and justification clearly indicating the costs being moved are directly related to the project scope and allowable according to sponsor approved budget if expenses are being moved onto a grant.

- Obtain all required signatures
- Complete all required boxes and information

Date of Request: ________ Prepared by: ________ Department: ________

Transfer From: (provide full chartstring) ________

Transfer To: (provide full chartstring) ________

Is this a payroll correction: Select If Yes: Has Effort been certified for this correction period? Select

In order to correct an assignment of expenditure(s), a request is being made to transfer the expense(s) indicated below: (light green boxes are payroll requests only)

Journal ID	GL Account# (Begins with 5XXXX)	Amount	Employee ID(if payroll)	Employee Name (if payroll)	Check Date (if payroll)	Payroll End date (if payroll)	Updated % of Effort

Explanation & Justification

1. Why was the transferring expense charged to the original Project or DeptID?

2. How does this charge benefit the receiving project? (if moving to a project)

PI Signature &Date

PAM Signature &Date

GCA Approver & Date

<u>If cost transfer is greater than 90-days please complete the additional questions and signatures:</u>

3. Why is the cost transfer being requested more than 90 days after the occurrence date of the original transaction?

4. What corrective action has been taken to eliminate the need for a late cost transfer of this type in the future?

Chair/Director Signature

GCA Sr. Director (or delegate) Approval