Introduction

Cost Transfers (also known by CT)

In EIS, a user may request a new Cost Transfer, review an already created Cost Transfer and approve or deny the Cost Transfer. This document outlines the functionalities available to campus users.

When to use a Cost Transfer

1. A Cost Transfer is used to correct an expense, in whole or in part, that was erroneously charged to a Sponsored Project or Department Account. When using a cost transfer, a sponsored project must be used on at least one side of the transaction (“Move To” or “Move From”). A sponsored project may be used on both sides of the transaction. For example, a Pcard was used to purchase lab supplies, and the expense was incorrectly charged to the department instead of to a sponsored project. A cost transfer is used to move the expense from the department to the sponsored project. **Corrections to Payroll transactions cannot be requested through this process. Please consult with your Sponsored Projects Office for guidance on Payroll corrections.**

2. To correct the GL expense account that was assigned to a transaction. For example, an expense was classified as Lab Supplies (GL account 53071), but should have been classified as a Participant Cost (GL Account 51621).
Cost Transfer Rules

1. Transactions involve departments within the same institution. A sponsored project must be involved.

<table>
<thead>
<tr>
<th>Move From</th>
<th>Move To</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored Project (-GRCT)</td>
<td>• Sponsored Project (-GRCT)</td>
</tr>
<tr>
<td></td>
<td>• Discretionary Project (-DISC)</td>
</tr>
<tr>
<td></td>
<td>• Department (DEPT)</td>
</tr>
<tr>
<td>Discretionary Project (-DISC)</td>
<td>Sponsored Project (-GRCT)</td>
</tr>
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<td>Department (DEPT)</td>
<td>Sponsored Project (-GRCT)</td>
</tr>
</tbody>
</table>

2. All cost transfers will involve either 5 or 8 expense accounts, excluding: B5010 (Salaries and Wages), B5050 (Payroll Related Costs), B5400 (Depreciation & Amortization), B5440 (Interest Expense), B5811 (Asset Retirement Obligation Expense), B5485 (Claims & Judgements), B5600 (F&A Expense), B5780 (Interest Expense and Fiscal Charges), B5800 (Adjustments), B5810 (Lapsed Appropriations), B5820 (Other Nonoperating Expenses), B7000 (Transfers).

3. Cost transfers can interchange with the same 5 general ledger expense account, or a different 5 general ledger expense account. When moving an expense from an “8” general ledger expense account, the same “8” general ledger expense account must be used on the “Move To” side of the transaction. These are primarily services provided within the institution and are considered interdepartmental charges.

   • 5 to the same 5
   • 5 to a different 5
   • 8 to the same 8 only

4. Cost transfers for AP Journals involving state appropriated funds (fund cats 105 and 106 for all institutions, in addition to funding combination 306-200054 and 200-890002 at HSC) cannot be requested through this process. Please consult with your Sponsored Projects Office for guidance.

Account Types
1 – Assets  5 – Expenses
2 – Liabilities  6 – Internal Income
3 – Fund Balance  7 – Transfers
4 – Revenue  8 – Internal Expenses
Add a new Cost Transfer (CT)

NAVIGATION:
Main Menu > Campus Self-Service > Transfers (Budget, IDT & CT) > ABA IDT CT Entry

1. Login to FSPD:  https://myfs.unt.edu
2. Go to Main Menu and select Campus Self-Service.
3. Select Transfers (Budget, IDT & CT)
4. Next select ABA IDT CT Entry to access Electronic ABA/IDT/CT Entry details page (The Landing page)
5. From the ABA/IDT/CT Entry Landing Page, click on the **CT Form** button to access Cost Transfer Entry Form.
6. Select the desired “Business Unit” campus code and click the **Add a New Value**...
7. A blank Cost Transfer Form will display.
Complete a new Cost Transfer (CT)

Enter all necessary information to complete the IDT form.

1. **Phone number**
   - A contact number is required. Input your phone number.

2. **Description**
   - Enter the description of the CT. This description is for all lines of the CT and allows only **30 characters**. Description is a required field. It will be displayed on the Approver box and on the search results page. Example, *Conference Expenses*.

3. **Select Dept/Proj**
   - This is the Dept or Proj where the expense resides today - where the expense is being "moved from." Depending on the selection, the fields on the form change.
   - **If “Department” is selected:**
     - A look up field will appear so that you can search for the department number, or you may key-in the Department number.

   - **If “Project” is selected**:
     - Two look up fields will appear. Select the PC Business Unit (-DISC for a discretionary project, -GRCT for a sponsored project) and the Project number.
4. **Select Jrnl Info**
   - Click the look up to see a list of transactions. Select the appropriate line.

5. **Enter the Amount for the cost transfer** – up to the amount of the selected journal line
6. **Enter the Cost Transfer Line Justification**
   - This is a required field. The first 25 characters keyed in this field will appear on the cost transfer journal entry, which will be displayed in COGNOS & the Grants WorkCenter.

7. **Enter the “Move To” values**
   - The “Move From” section is filled in with the appropriate values for the selected transaction and is not editable. Required fields in “Move To” are denoted with an asterisk. If the “Move To” source is a sponsored project, key it in the “SpeedType Key” field, and the appropriate data will populate. For other funding sources, enter the necessary values manually. The “Account” field is a required field and must always be entered manually.
8. Answer the pop-up questions asking you to explain changes made.

- **Question 1** – Why was the transferring expense charged to the original Project/DeptID?
  - Use the look up to view/select standard responses. If selecting “Other,” an answer should be keyed in the text box.

- **Question 2** – How does this charge benefit the receiving project?
  - Presented only if there is a SpeedType in the “Move To” section. Required when presented. Key answer is free open-text field.

- **Question 3** – Why is the cost transfer being requested more than 90 days after the journal / occurrence date of the original transaction?
  - Presented only if the transaction is 90 days old or more. Required when presented. Key answer in free text field.

- **Question 4** – What corrective action has been taken to eliminate the need for a late cost transfer of this type in the future?
  - Presented only if the transaction is 90 days old or more. Required when presented. Key answer in free text field.
9. **Save the cost transfer**

- **Save and Validate button**
  - Checks the form for adherence to cost transfer rules. Any Errors will display on the “Errors” tab.

- If no errors are identified, the status becomes “Open” and a **CT ID number** is assigned.
- **Save & Preview Approvals** button
  - Can be selected after “Save and Validate” is processed without errors. Allows user to see the approval workflow. If an error indicates that the approver does not have the cost transfer approval role, contact your Sponsored Projects Office or FSS for assistance.

After the workflow is reviewed, the requester can click the **Return to Entry Page** link to return to Cost Transfer Entry main page. Additional lines can be added, or proceed with adding supporting attachments and submitting for approval.
Adding additional lines:

10. Add supporting attachments (required documentation)

   • Attach supporting documentation for the cost transfer. Click “Add Attachment” to browse for files. Add additional lines as needed. Comments about the attachment may also be added for clarification. Additional attachments may be added by approver(s) or preparer after the cost transfer has been submitted, but attachments cannot be deleted.

11. Submit for Approval

   • The transaction enters into workflow. Status changes to “Pending Approval.”
*NOTE*: Preparer can “Recycle” the cost transfer while it is in “Pending Approval” status, as long as one line has not been fully approved. Recycling takes the cost transfer out of the approval workflow and allows the preparer to edit and resubmit.

**Approving / Denying a Cost Transfer (CT)**

Upon submission of a cost transfer, the first approver in the workflow will receive a notification of submission by email:

A Cost Transfer has been submitted that requires your attention and/or approval. If you are logged into EIS, please check your worklist.

Cost Transfer Details:

- Requester: AR/Billing/Contract security
- Business Unit: NT752
- Transfer ID: 0000000030
- Descr: Abrutyn/Seth/Brian
- Entered Date: 2020-05-22

https://eiswebfsqa.admin.unt.edu/psp/ps/EMPLOYEE/ERP/c/GBBD_CAMPUS_SELF_SRV_BUDGET?GBGM_CT_APPROV_CP=GBM

Page=GRGM CST APPRV PS&Action=U&BUSINESS UNIT=NT752&GRGM CST TRF ID=00000000

if you are not logged into EIS, the following URL is provided for your convenience:

https://eiswebfsqa.admin.unt.edu/psp/ps/?cmd=login

1. Click the link in the email, or log in to myfs.unt.edu and access the Worklist:
2. Cost transfers requiring action by the approver are displayed. Click the link to see the transaction:

<table>
<thead>
<tr>
<th>From</th>
<th>Date From</th>
<th>Work Item</th>
<th>Worked By Activity</th>
<th>Priority</th>
<th>Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chester Eric Shea</td>
<td>05/22/2020</td>
<td>Approval Routing</td>
<td>Approval Workflow</td>
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<td></td>
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</tr>
</tbody>
</table>
3. The cost transfer form is displayed. Select “View All” when multiple lines exist. In addition, the workflow steps are displayed.
4. An approver can choose to add additional approvers or reviewers to the workflow:

- Click the Green “+” sign and add the User ID and select Approver or Reviewer

- Click “Insert” and the individual now appears in the workflow:

*Preparers can also add Ad Hoc approvers/reviewers from the View Cost Transfers page or when Previewing Approvals from the Cost Transfer Entry page, once a cost transfer has been submitted.

5. For multi-line cost transfers, approver can choose to include/exclude each line. Please note, all lines default to “Include”

- Line 1 “include”
• Line 2 “exclude”

6. When ready to Approve/Deny, select and click the appropriate button. “Approver Comment” is required when denying a transaction to explain justification.
7. If all lines have been approved or denied, the cost transfer no longer appears on the approver’s worklist. Click triangle pull-down to display comments from the approver.

**Move to Project String**

- **Line 1:** Pending
  - Project supplies expense shoul
  - Project Approvals
    - **Approved**
      - Lund, Amie Kathleen
        - Project Manager Approval
        - 05/26/20 - 11:45 AM
    - Comments
      - Lund, Amie Kathleen at 05/26/20 - 11:45 AM
      - testing approval on 5/26/20

- **Line 2:** Pending
  - Books for project charged ince
  - Project Approvals
    - **Approved**
      - Lund, Amie Kathleen
        - Project Manager Approval
        - 05/26/20 - 11:45 AM
    - Comments
      - Lund, Amie Kathleen at 05/26/20 - 11:45 AM
      - testing approval on 5/26/20

**OGCA Post Award Team**

- **Line 1:** Awaiting Further Approvals
  - Project supplies expense shoul
  - OGCA Post Award Team
    - **Not Routen**
      - Multiple Approvers
      - Post Award Team

- **Line 2:** Awaiting Further Approvals
  - Books for project charged ince
  - OGCA Post Award Team
    - **Not Routen**
      - Multiple Approvers
      - Post Award Team

**OGCA Post Award manager**

- **Line 1:** Awaiting Further Approvals
8. The preparer will receive an automated e-mail notice when the cost transfer has been fully approved, or if it has been denied:

➢ If approved, expect to see the transaction in COGNOS and Grants WorkCenter the following day. The journal will begin with “CTR.”

➢ If denied, a notification email will be sent.

➢ The preparer can choose to “Recycle” the denied cost transfer to make edits and resubmit for approval

After clicking “Recycle” the cost transfer status becomes “Open” and available for editing. It can then be resubmitted for approval with changes.
Appendix A
Cost Transfer Approval Workflow Diagrams
(Campus Specific)
Denton Cost Transfer

Admin prepares Cost Transfer Form

PI approval required for ProjIDs receiving or removing a charge. If charging non-grant, that funding owner also approves.

Older than 90 days?

Chair approves (one level above PI.) If PI is chair, Dean approves

CRO Approves (this is the Concur approver in EIS.) If no CRO, advance to OGCA Post Award

OGCA Post Award (Group to include all Post Award Team members)

OGCA Post Award Manager (Marsha), backup is Chuck

Involves a non-AP Journal using Fund Cat 105 or 106?

Controller’s Office (Tameika Smith) approves.

Journal posted
Appendix B
Cost Transfer Rules

- Expenses can be moved between the same “5” general ledger accounts, or, in the case of GL account reclassifications, two different “5” general ledger accounts.

- The “8” general ledger account in the “Move To” must match the “8” general ledger account in the “Move From.”

**Account Types**

1 – Assets  
2 – Liabilities  
3 – Fund Balance  
4 – Revenue  
5 – Expenses  
6 – Internal Income  
7 – Transfers  
8 – Internal Expenses
Appendix C

Cost Transfer Exclusions

B-Level accounts
AP Journal Fund Cat / Fund
Other journal types

Other journal types excluded from cost transfers are HR journals, closing (CLS) journals, and year-end (YE) journals.