Guide for How to Complete a Cost Transfer:

There are three ways to complete cost transfers on sponsored projects.

1. Electronic Cost Transfer in EIS known as a CT
2. ePAR completed in the HR platform of EIS for payroll transactions
3. Manual journal requests for cost transfers that cross a fiscal year.

This guide will show how to enter a cost transfer for each scenario and how the approval of each request flows.

Electronic Cost Transfers in EIS – CT

Cost Transfers done in EIS also know as a CT are completed in the PeopleSoft Finance module.

In EIS, a user may request a new Cost Transfer, review an already created Cost Transfer and approve or deny the Cost Transfer depending on your role in the system. In this instruction we will outline 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 CT, 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 side of the transaction but not a department chartstring on both sides.
    a. Example: A Pcard was used to purchase lab supplies, and the expense was incorrectly charged to the department instead of the sponsored project. A CT is used to move the expense from the department to the sponsored project. Corrections to payroll transactions cannot be requested through this process, and will be discussed later in this guide under ePAR or Manual Journal.
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

In the EIS online Cost Transfer system there are rules that are built in to the system for what is allowable in the cost transfer. This will ensure that cost transfers are not creating journals in the system that are not valid.

1. Transactions must be between departments within the same UNT system institution (You cannot make a transfer of an expense between other system locations such as UNT Health or UNT Dallas etc.) and it must involve a sponsored project. If no sponsored project is involved, then a CT should not be used.

Move From	Move To
Sponsored Project (NGRCT)	• Sponsored Project (NGRCT) • Discretionary Project (NDISC) • Department (DEPT)
Discretionary Project (NDISC)	Sponsored Project (NGRCT)
Department (DEPT)	Sponsored Project (NGRCT)

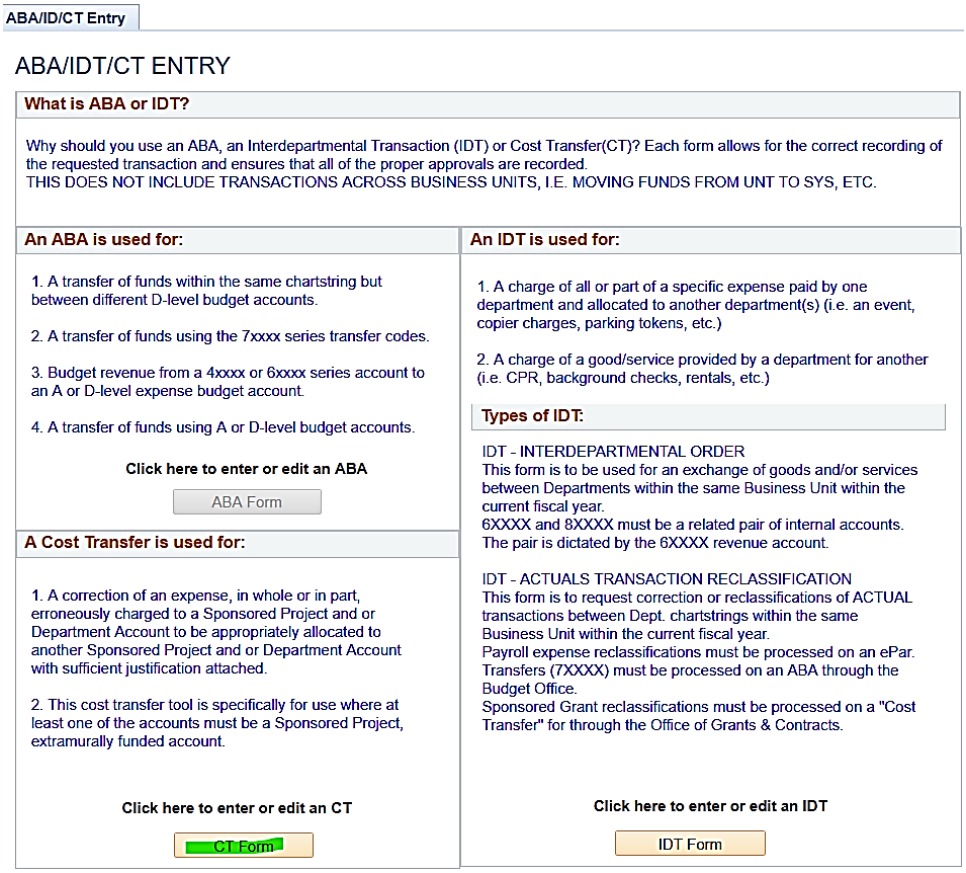
2. All cost transfers will involve either 5 or 8 expense accounts, excluding: B5010 (Salaries and Wages), B5050 (Payroll Related Costs), B5400 (Depreciation & Amortization), B5440 (Interest Expense), B5811 (Asset Retirement Obligation Expenses), B5800 (Adjustments), B5810 (Lapsed Appropriations), B5820 (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.
    a) 5 to the same 5
    b) 5 to ta different 5
    c) 8 to the same 8 only
4. Cost transfers for AP Journals involving state appropriated funds (fund cats 105 and 106) cannot be requested through this process. Please consult with your sponsored projects office for guidance.
    a. For a better understanding of the account types here are what the accounts start with.
        i. 1 – Assets
        ii. 2- Liabilities
        iii. 3- Fund Balance
        iv. 4- Revenue

v. 5 – Expenses
vi. 6 – Internal Income
vii. 7 – Transfers
viii. 8 – Internal Expenses

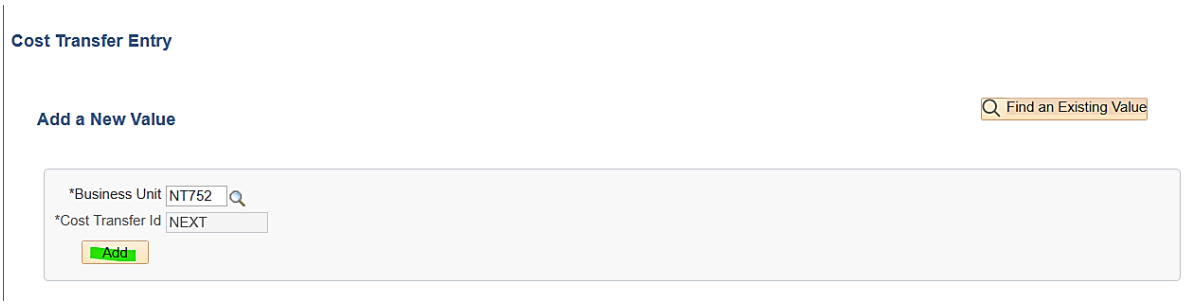
How to add a new CT into the EIS system:

Go to the Navigation tab in EIS (Finance) – Campus Self -Service – Transfers (Budget, IDT & CT) – ABA IDT CT Entry will be the final selection to open the page.

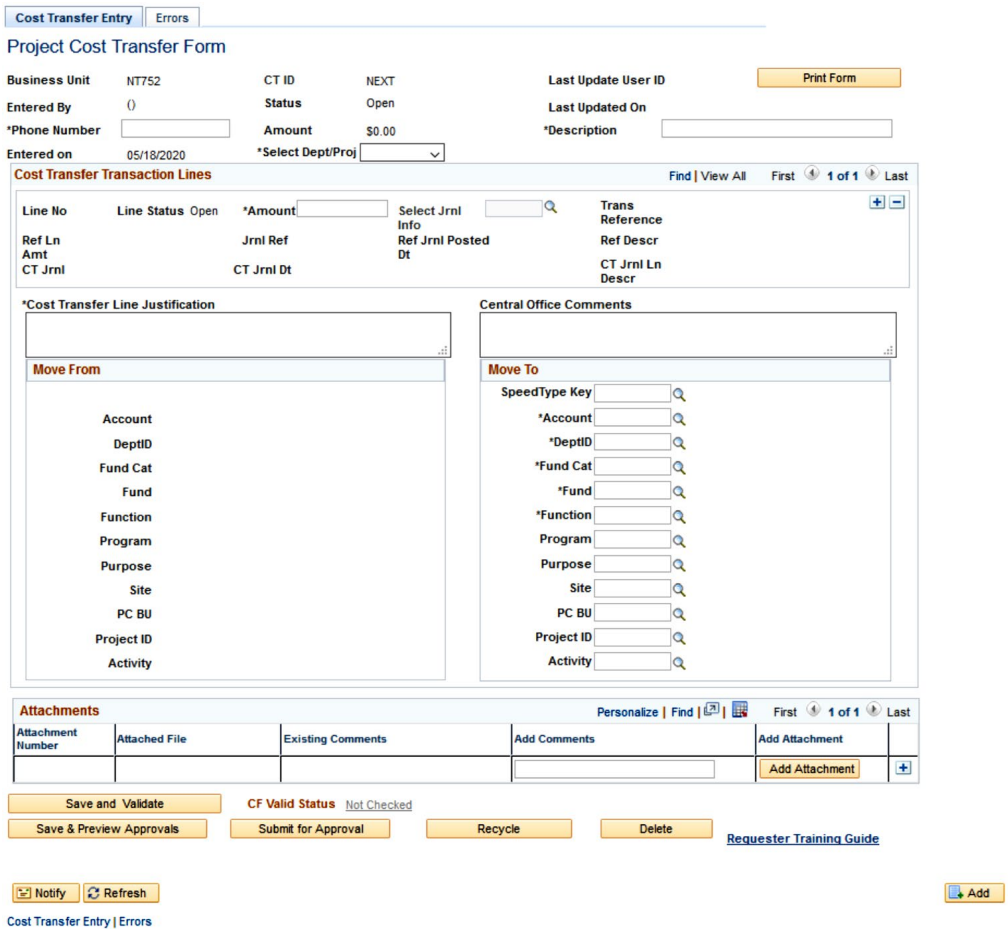
If the cost transfer button is grayed out, this means you do not have system access granted for this role and it will needed to be requested by sending an email to GCAPostaward@unt.edu



Make sure the business unit says NT752 and select the Add button



A blank Cost Transfer Form will display



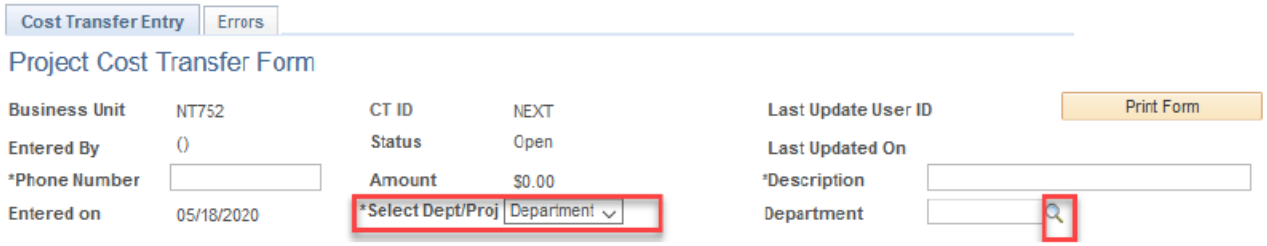
Enter all necessary information to complete the form:

Phone number – of the person entering the form

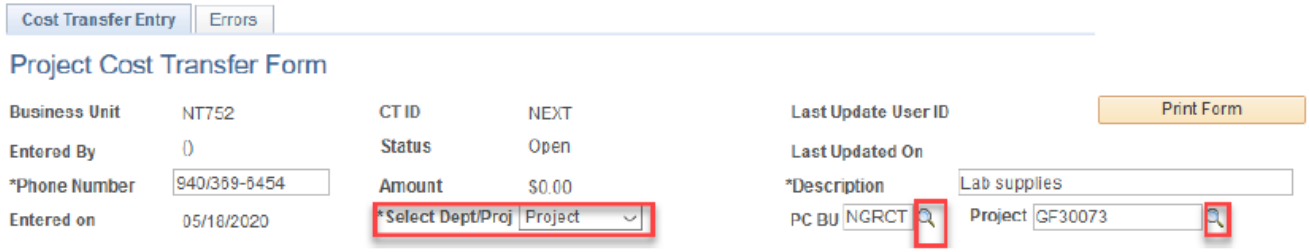
Description – This description is for all lines of the CT so it should be general but also descriptive. It is also limited to 30 characters. Example Conference Expenses or Lab supplies

Select Dept/Proj – This selection should reflect where the expense was originally charged or the "Moved From" side of the form.

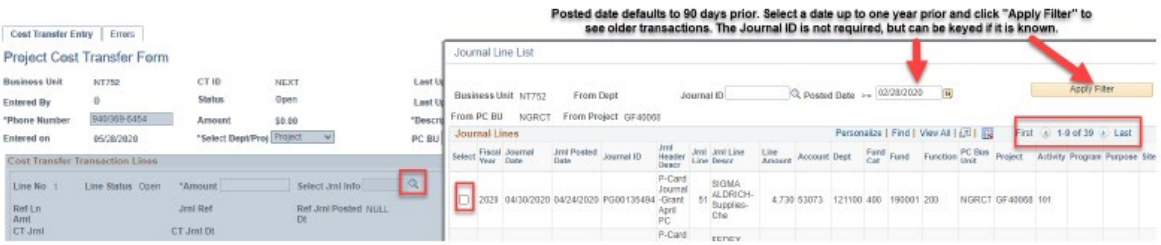
- If "department" is selected a look up field will appear so that you can search for the department number, or you may key-in the department number.



- If "Project" is selected there will be two look up fields that will appear. Select the PC business Unit (for UNT it is NGRCT) and then the project number GXXXXXX.

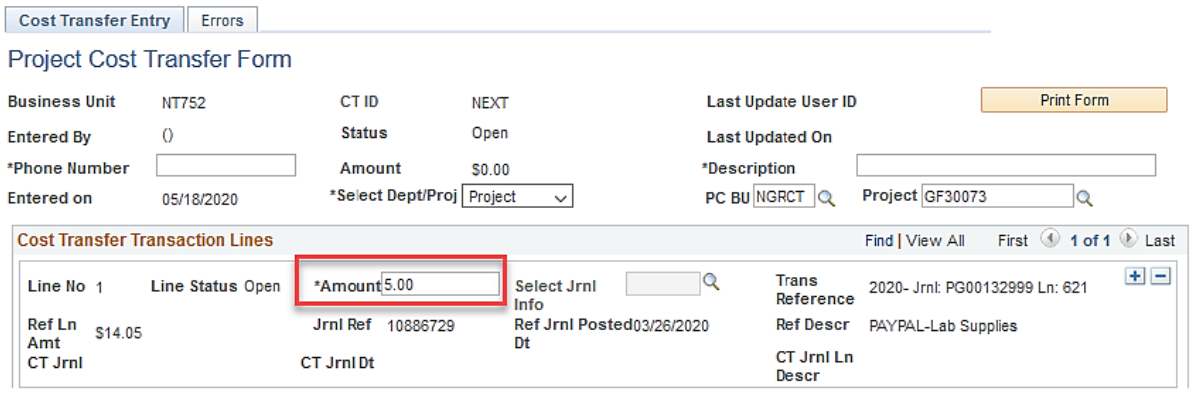


Select Jrnl Info – You will need to select the journal that you wish to transfer the expenses from. This has a filter you can use – Journal ID and Posted Date



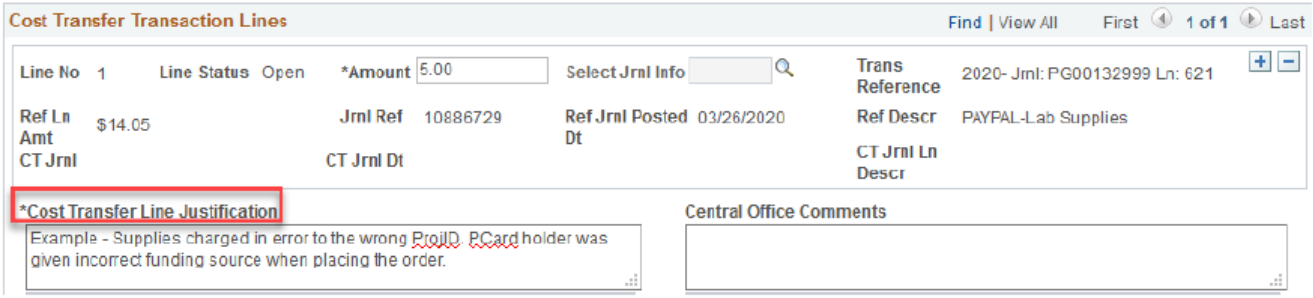
Enter the Amount for the cost transfer – up to the amount of the selected journal line.

- You don't have to transfer the enter cost if the intent is to split the cost between more than one line.



Enter the Cost Transfer Line Justification – This is a very important field as this is what audit will look at to determine if the reason for moving onto or off a grant was justified along with the attached documentation.

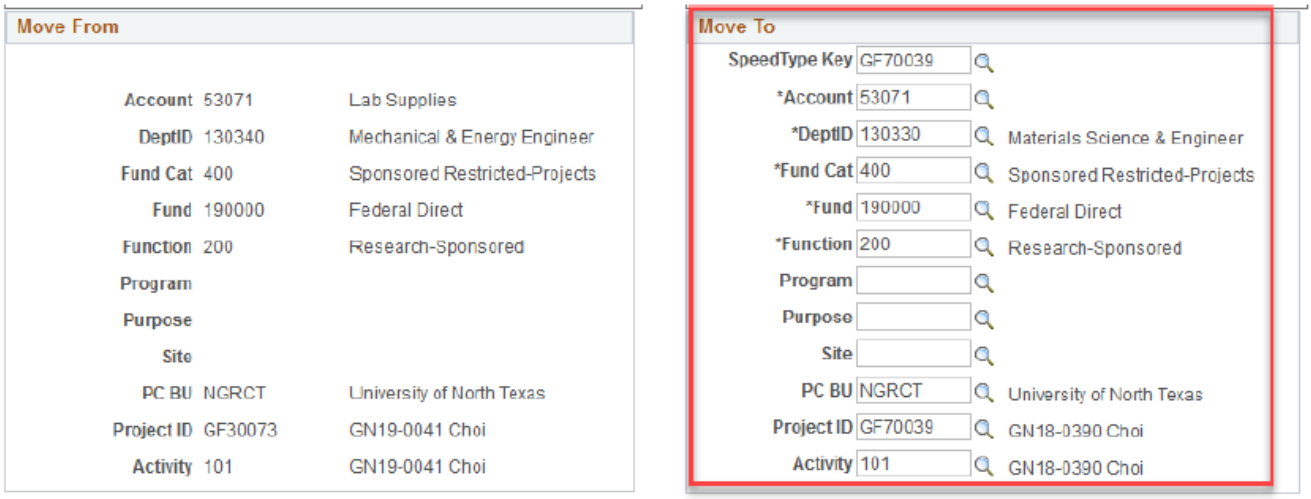
- The first 25 characters in this field will appear on the cost transfer journal and be displayed in PowerBI and in the General Ledger.



At this point the "Moves From" section of the form should be filled in with the appropriate values from the selected journal transaction and is not editable.

Enter the "Move To" values – This is the chartstring of where you would like to charge to "move to" the required fields are denoted with an asterisk.

- If moving to a sponsored project the "SpeedType Key" will populate the needed chartstring from the GXXXXXX project number. For department chartstrings it is necessary to enter the chartstring manually.



Answer the pop-up questions asking you to explain changes made.

Question 1: *Why was the transferring expense charged to the original Project/DeptID*?

- Please select from the drop-down list and if selecting the option of "other" provide the reason in the open-text field.

Question 2: How does this charge benefit the receiving project?

- This question is presented only if there is a SpeedType in the "Move To" section – This is a required field if presented and is presented in free open-text format. Please be aware that this is used by audit to determine allocability of the cost transfer when evaluating the CT requests.

Question 3: Why is the cost transfer being requested more than 90 days after the journal/occurrence date of the original transaction?

- This question is presented only if the transaction is 90 days old or more. When presented it is a required field and is in open-text format.

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

- This question is presented only if the transaction is 90 days old or more and when presented is a required filed and is in open-text format.

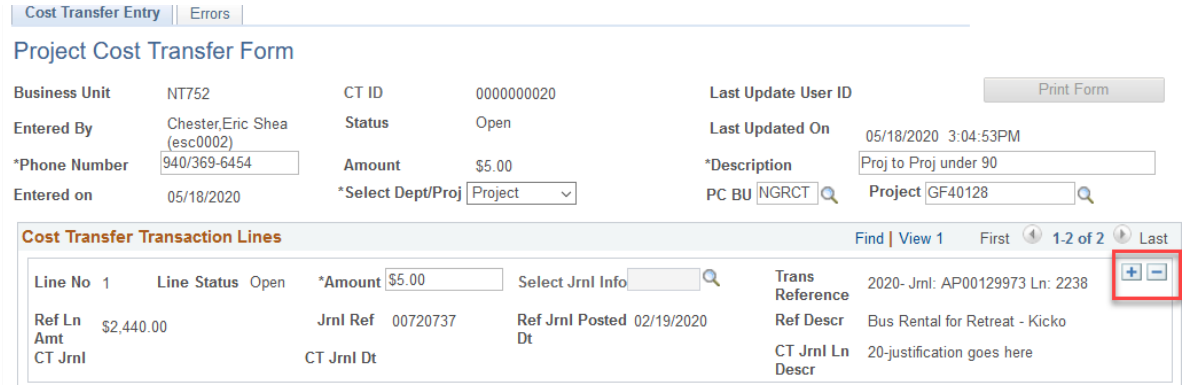
Save the cost transfer- select the save and validate button at the bottom of the form to complete this action.

If there are any **errors detected** a second tab will appear that shows Errors – *if no errors are detected the status of the CT will change to "open" and the CT ID number is now assigned*.

After the "Save and Validate" button is selected and processed without errors, the "**Save & Preview Approvals**" button becomes available. This allows users to see the approval workflow – if an error indicates that the approver does not have the cost transfer approval role, reach out to GCAPostaward@unt.edu to request assistance.

After the workflow is reviewed, the requester can click the **Return to Entry Page link** to return to the Cost Transfer Entry main page. Now you can add any additional lines or proceed with adding supporting attachments and submitting for approval.

*** adding additional lines:



If you need to add additional lines please click the plus sign on the right-hand side of the cost transfer transaction lines as shown above. This will NOT add a new header but will add additional cost transfer lines to allow for the transfer of multiple journal items.

Because the header does not change it should remain relevant to all lines of the cost transfer. If a line is not related to the header please enter a new CT transfer.

Add supporting attachments (required documentation)

You should attach supporting documentation to all cost transfer requests. Documents can be added after the CT is submitted but documentation cannot be deleted unless the CT is recycled. Documentation could include the following items:

1. Original journals excel download - Always
2. Additional justification – if needed
3. Original receipts for charged items – if moving onto an award
4. Documentation of split funding reasoning – if splitting funds

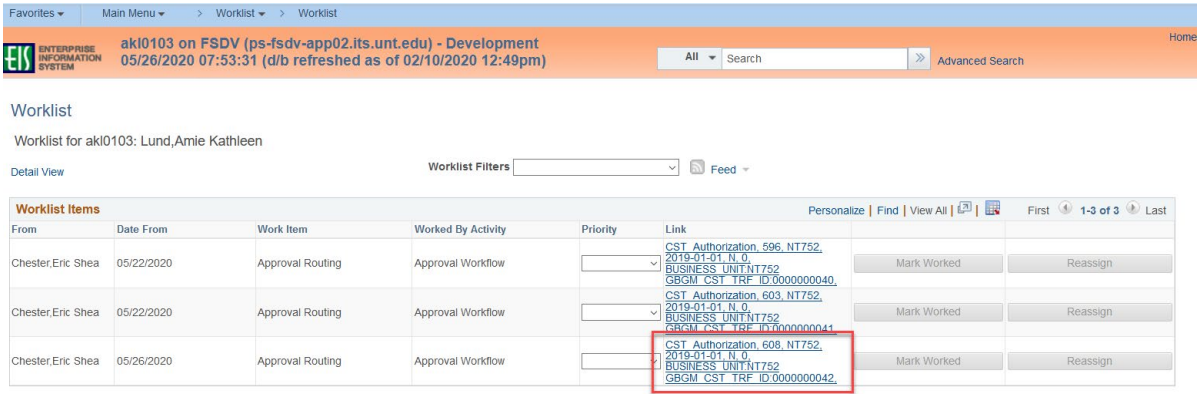
Submit for Approval

Once submitted for approval the transaction will enter into workflow and the status changes to "Pending Approval"

At this time the preparer can “Recycle” the cost transfer while it is in “Pending Approval” status, as long as any 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 if corrections are needed.

APPROVER INSTRUCTIONS:

As the CT goes through workflow the first approver will receive an email from EISfinsys@untsystem.edu this will have a link for approving the CT. The approver can also log into FS (Peoplesoft Finance) to approve this directly from their Worklist.

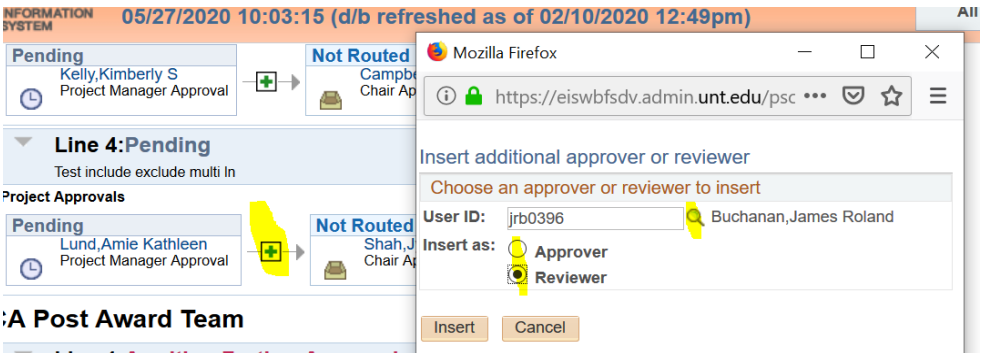


When either going through the link or going directly to the worklist – clicking on the selected CT will open the item for review. **Please remember to check the cost transfer line count** to review all lines and not just the first one in the CT.

Please review the CT justification as well as the answers to any of the questions that were presented for the preparer to ensure that the CT is valid and should be approved.

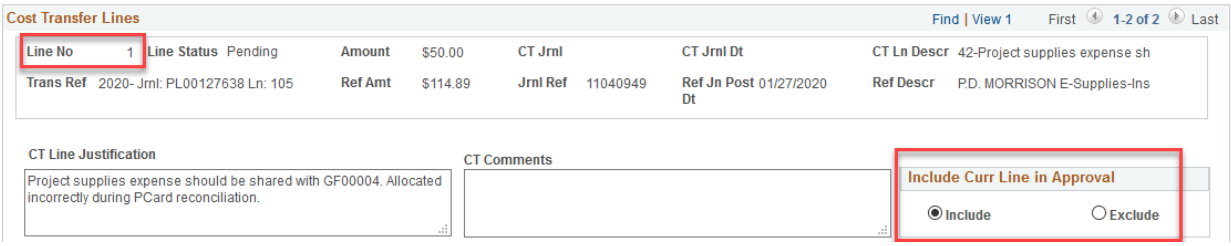
Adding approvers to the workflow

If there is someone that is not in the approval workflow that you would like to add you can do that by clicking the green “+” sign in the workflow and selecting the approver or reviewer, you want to add.



Multi-line cost transfer approvals

When approving a multi-line cost transfer you can Include or Exclude lines for approval. This allows the approver to approve only the lines they believe are correct without holding up the entire CT.



The default is always set to include and must be corrected on each line if you want to exclude the line from approval.

When the review is completed the approver can scroll to the bottom of the CT and enter any comments that are needed (if any) and then select **Approve** or **Deny** to send the CT forward to the next approver or to alert the Preparer if the denial was selected.

Cost Transfer Completed

When the final approver completes the cost transfer approval process the preparer will receive an email notice that the cost transfer has been fully approved.

EPAR COST TRANSFER

When moving payroll expenses in the system they CANNOT be moved with an electronic cost transfer and must be moved using either a manual cost transfer, when dealing with salary that has crossed a fiscal year or they can be done in the same fiscal year on an ePAR.

Please **attach the payroll cost transfer form to the reallocation ePAR**. The form asks the same four questions as the electronic cost transfer form, to determine why the relocation is needed and how it benefits the project.

***** Please indicate that this is a reallocation on the ePAR in the notes section**. If past 90 days please also alert OGCAEffortreporting@unt.edu with the ePAR number to alert the effort analyst that this may need to be reopened for recertification.

Once the ePAR has come to approval it will need to be tracked by the department to ensure that the salary reallocates on the next reallocation payroll. You will not see the funds move until payroll has completed the next reallocation payroll. This should be done monthly but could be longer, especially during year end processes.

If the salary has not been reallocated after the ePAR has been approved for 30 days please reach out to the payroll department to alert them to the missing reallocation.

APPROVING AN EPAR:

Approvers will receive an email notification that there is an email alert from ePAR-DoNotReply@untsystem.edu there is a link to the needed approval. This approval can also be viewed by logging into Peoplesoft (EIS) HR and selecting department self-service

Click on the ePAR tile



Select ePAR approvals:



On the approve an ePAR page you don't need to enter any information just click the bottom search button and it will pull up all ePARs that are awaiting your approval.

Please make sure to review the attached Payroll Cost Transfer form to assess if the requested transfer is valid along with reviewing any ePAR information such as effective date and department budget information.

MANUAL COST TRANSFERS

Cost-Transfers that cross a fiscal year must be done with a manual cost transfer journal. These journals are only done in the Grants and contracts Post-Award Financial area.

When requesting a prior-year cost-transfer the department must complete the Manual cost-transfer request form.

When requesting a prior fiscal year transfer NO transfer can be approved that affects state funds or local central funds such as 830001. Only transfers from Grant to Grant, Grant to IDC (F&A) account or IDC (F&A) account to Grant can be completed.

For Non-payroll related expenses the following items are required to process the request:

1. Completed cost-transfer form
2. System generated GL original transaction details of expenses (excel sheet)
3. Total amount of expenses to be transferred (please not if it is a split transaction)

For Payroll related expense the following items are required to process the request:

1. Completed Cost-transfer form (one for per employee salary being transferred)
2. System generated original HR payroll Journal ID number and supporting excel download.
3. Salary and fringe amounts that are being corrected
4. Copying OGCAEffortReporting on the email request for the cost transfer.

In both Payroll and non-payroll related requests an adequate justification that clearly indicates the cost being moved are directly related to the project scope and allowable according to the sponsor approved budget must be given in the Explanation & Justification portion of the form or the request will be denied.

Please make sure that all needed signatures are obtained prior to sending in the form for approval.

Please submit forms to GCAPostaward@unt.edu

Once received the cost transfer analyst will enter the journal for approval and all documentation will be attached to the journal for review.