

Non-Payroll High Risk Cost Transfers Questionnaire

Request to transfer expenses TO a sponsored project more than 120 days after the original expense posted to the ledger.

Please provide all of the following information as your justification.

1. Complete the pre-approval form with the expenses and the account/FAU to which they should be transferred.
 - a. Or, identify the items to transfer on a detailed ledger (payroll 339 or non-payroll FIS-2), indicate clearly the account (FAU string) to which they should be transferred and attach to the pre-approval form.
2. What are the project period start and end dates? Start _____ End _____
3. Did the expense transactions originally occur (post) in between the start and end dates? Yes/No _____
 - a. Pre-award and post-award periods may be okay, depending on the award
4. How did the expenses to be transferred benefit the sponsored project?
5. If any partial transfers are requested, please explain the allocation methodology applied, that is, how the split was determined, and include why that methodology is appropriate.
6. Why were the expenses not posted to the correct account initially?
7. What were the circumstances that delayed the transfer for more than 120 days?
8. In what way were these circumstances out of the control of the department?
9. If the circumstances were NOT out of the department's control (for example, dept is short-staffed, has vacant positions, or only one finance person), what steps have you taken to ensure that all cost transfers will be processed timely in the future?
 - a. When were/will these steps be implemented?
10. Please sign and date the pre-approval form on the next page.
11. Have the PI review all of the documentation for accuracy, then sign and date the pre-approval form.

Non-Payroll Expense Transfer Approval Form

INSTRUCTIONS: This form is required when requesting transfers to (increasing expense on) a federal or federal flow-through award after 120 days. A justification must be provided in accordance with Policy and Procedure Manual section 330-63. Submit the form to CGA-Compliance@ucdavis.edu for approval. Once approved, the General Error Correction document will be initiated by the CGA staff.

Total FROM	
Total TO	
Check figure (should net \$0)	

Transaction Description	Tracking #	Posted Date	Object Code	Original Exp Amt	Amount To Transfer	FROM (CR) TO (DR)	Chart	Account
						FROM		
						TO		
						FROM		
						TO		
						FROM		
						TO		
						FROM		
						TO		
						FROM		
						TO		
						FROM		
						TO		
						FROM		
						TO		
						FROM		
						TO		
						FROM		
						TO		

JUSTIFICATION:

INITIATOR SIGNATURE & DATE

PI/PD SIGNATURE & DATE

CGA APPROVAL & DATE