

Aggie Enterprise Non-Salary Cost Transfers for (GL to PPM) & (PPM to GL)

Original Expense - Non-Payroll				GL Entry (COA)								PPM Entry (POET)				Amount to Transfer	
Transaction Type	Tracking#	Posted Date	Original Amount	Entity	Fund	Financial Dept	Natural Account	Purp.	Prog. optional	Project optional	Activity optional	Project	Task	Expend. Type	Financial Dept	Debit Amount (DR)	Credit Amount (CR)

<p>Required: Justification (if award has ended or expenses are >120 days old, complete the High Risk Justification form and include with request)</p>	Unit/County:	Date:			
	Unit/County Director for account Credited:				
	Unit/County Director for account Debited:				
	CGA Approval & Date: <small>(Required for High-Risk cost transfers)</small>				
			Total Debit	Total Credit	
			must equal		

NON-PAYROLL INSTRUCTIONS

Non-Payroll Instructions: This form is required when requesting a transfer of expenses originally posted after 1/1/2024 to and from an Aggie Enterprise GL/COA Account or a sponsored/non-sponsored PPM/POET Project. See also the Self-Check tab for specific checks that could cause your form to be returned for corrections.

- 1 Enter the Transaction Description (GL to PPM Transfer or PPM to GL Transfer), Tracking Number, Posted Date, and Original Amount of the original expense (columns A to D). **This information can be found in the transaction report.**
- 2 Enter original entry's entire GL/COA chart string (columns E to L) or PPM/POET string (columns M to P). If you have a Project number in the COA string, it must be a GL-only Project, not a PPM Project.
- 3 If the original item is an expense (debit), enter the amount to transfer off as a credit (column R). If the original item is a negative expense (credit), enter the amount to transfer as a debit (column Q).
- 4 In the row(s) below each original expense, enter the non-sponsored GL/COA (columns E to L) or the sponsored PPM/POET (columns M to P) chart string to which the amount should be transferred. Enter the amount to transfer in the debit/credit column opposite of the original expense.
- 5 If the amount is being split among several accounts, continue to enter one row per project. Enter the amount to transfer on each row. Attach an explanation of the allocation methodology when submitting the ticket.
- 6 Obtain the necessary signatures for approval. Complete the High Risk Justification form if applicable.
- 7 The form must be signed by the appropriate authority associated with the GL/COA (columns E to L) or the PPM/POET (columns M to P) chart string to which the charge is transferred. For adjustments involving Federal grants and contracts, the approvals must include that of the principal investigator, department head, or other academic official. For non-central transfers processed, the approval of the department head, principal investigator or other academic official must be maintained by the department.
- 8 Submit this completed form along with a copy of the Transaction Report highlighting the lines to be transferred.

SELF-CHECK YOUR DATA BEFORE SUBMITTING YOUR TRANSFER REQUEST (AND AVOID HAVING YOUR FORM RETURNED FOR CORRECTIONS)

<https://kb.ucdavis.edu/?id=>

- For non-payroll transfers, Item Description, Object Code, Posted Date, and Amount of original expense (columns A-D) are required.
- If moving part of the original expense, or distributing the expense to multiple projects, explain the method of allocation in the Justification box.
- Every debit has its own line, and every credit has its own line (columns Q-R).
- Every line has either a GL/COA chart string (columns E-L) or a PPM/POET chart string (columns M-P).
- All expense posted dates are within the AE award period start/end dates.
- Task numbers (other than TASK01) are valid for the non-sponsored projects where they are referenced.
- All expense posted dates are within the AE project and task period start/end dates.
- Financial Organization values are valid.
- Natural Account/Expenditure Type values are valid. A transfer between PPM and GL should normally have the same natural account and expenditure type. If not, provide an explanation.
- If the original expense was a debit (normal expense), credit the "from" account and debit the "to" account.
- Total debits = total credits (columns Q-R).
- Each type of expense has its own Expenditure Type. Do not list one Expenditure Type down the entire page. Natural accounts and expenditure types translate from the KFS object codes.
- If your expenses are more than 120 days old at the time of request and you are moving expense TO a federal or federal flow-through sponsored project, complete the Justification tab/page, include the Appropriate Authority Approval, and submit that with your ticket.