Cost Transfer Application Refreshers Training

November 5, 2013

Agenda

- **Cost Transfer Application at Caltech**
- **Types of Cost Transfer Requests (CTR)**
  - **Transfers subject to Caltech's *Policy on Transfers to Federally Funded Awards***
  - **All Other Transfers**
- **Justification Form (Before and After)**
- **Approval Routing**
- **FAQs**
- **Questions**

Cost Transfer Application

- Application is
  - an access.caltech, single sign-on app.
  - role based
    - Division-Preparer, Cognizant, PI and Chair
    - Central Finance- Reviewers, Certifiers
    - Divisional “Cognizant” or Central Organization Administrators to provide access to the application

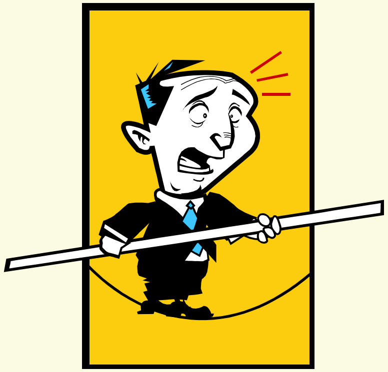
Types of Cost Transfers

(Labor and Non-Labor)

- **Transfers subject to Caltech's *Policy on Cost Transfers to Federally Funded Awards***
  – "To" PTAs are federal, federal flow through or cost sharing awards
  – "To" PTAs are JPL IAs
- **Transfers *not* subject to Caltech's *Policy on Cost Transfers***
  – Intra-Award Transfers (Funding Source Award Number for TO and FROM Awards are same)
  – "To" is a non-federal award (private grants, gifts, endowments, GB)

High Risk Transfers

- Cost transfers *subject* to Caltech’s cost transfer policy
  - > 90 day transfers
    - Transferring costs from *any* award to a *federal award* after *90 days* from the original posting
  - Overdraft transfers
    - Transferring costs from an *overdrawn federal* award to a *federal award*
- High risk transfers require
  - additional justifications
  - PI and Division Chair’s approvals



Cost Transfer Form - Before

Please Print Instructions Before Completing this Form.

COST TRANSFER & JUSTIFICATION FORM

Division ID Number:

Answer the following: Transferor award overspent? ☐ Yes ☐ No — Receiving award is: ☐ Federal Sponsored ☐ Non-Federal Sponsored ☐ Non-Sponsored

Check appropriate boxes: ☐ Cost Transfer - Non-Labor ☐ Cost Transfer - Labor ☐ Intra-Award Reallocations ☐ Other Transfers ☐ Close-Out ☐ Attached Documentation

Section A - Non-Labor

	Transfer From	Transfer To
Project Number:		
Task Number:		
Award Number:		
Period Date:		
Item Date:		
Expenditure Type:		
Original Purchase Amount:		
Transferred Amount:		

Section B - Labor Distribution Adjustment

Account distribution change for: _Employee's Name_ To: _Processor's Name_

Payroll Type:
☐ Bi-Weekly ☐ Graduate Assistantship ☐ Postdoctoral Fellowship ☐ Student Fellowship ☐ Monthly

Current Old Distribution/Labor Scheduling Request

Begin date of change	End date of change	Project	Task	Award	Expenditure Type	% or Amount	PTA start date	PTA end date

New Distribution/Labor Distribution Request

Begin date of change	End date of change	Project	Task	Award	Expenditure Type	% or Amount	PTA start date	PTA end date

Section E - Signatures (required for cost transfers and intra-award reallocations)

Requestor's Name: E-mail/Ext:
Authorized Signature: Date:
Authorized Name: E-mail/Ext:
PI or cognizant administrator if within 90 days/PI after 90 days or from overspent award

I certify, to the best of my knowledge and belief, that the information contained in this document is accurate and reasonable.

Section F - Additional Signatures (required for cost transfers **over 90 days and overspent award**)

Division Chair's Signature: Date:
OFS Official: Date:
Associate Director or higher OFS official

For Office of Financial Services Use Only

Batch No.:	Processed by:	Approved by:

Section C - Justification

1. Why was this expense originally charged to the account from which it is now being transferred?

2. Why should the charge (s) be transferred to the proposed receiving account (how does the account benefit and why are the charges allowable & allocable)?

3. Any additional information to support transfer from overspent award?

Complete questions 4 and 5 if cost transfer is over 90 days:

4. Why is this cost transfer being transferred more than 90 days after the original date the transaction was recorded?

5. What corrective action has been taken to eliminate future need for cost transfers of this type?

Section D - Other Transfers (See Instructions)

6. Why are these costs being transferred and how do they satisfy the purpose and terms of the account being transferred to?

Mail completed form to the appropriate department. See Instructions. Copyright © 2003 California Institute of Technology Form Revised on 08/06/2007 Page 1

Cost Transfer Form –On-Line

Non-Labor Requests | Labor Requests | Setup

Request List > Justification Form

Justification

Cancel

Request Number: CTR-

Request Total: $820.63

Overspent: Yes

Request Status: Completed

Intra Award Transfer: No

> 90 Days: Yes

FROM: **Project:**

Task: 1

Award:

Division:

TO: *** Project:**

*** Task:**

*** Award:**

*** Division:**

Approval PI Name:

Approval Division Chair:

Justifications:

***1 - Why was this expense originally charged to the account from which it is now being transferred?**

Costs for materials and supplies intended for experiments in spectroscopy research were charged to
The correction of this unintentional clerical error was requested, reviewed, and approved by the

***2 - Why should the charge(s) be transferred to the proposed receiving account (how does the account benefit and why are the charges allowable & allocable)?**

These costs were incurred for the direct benefit of research supported by project , and are necessary to carry out the scope and objective of the award. These supplies were used in support of research to advance carbon cycle

3 - Any additional information to support transfer from overspent award?

During a recent review of costs charged t Dr. Okumura
charged to other awards. These charges contributed

***4 - Why is this cost transfer being transferred more than 90 days after the original date the transaction was recorded?**

During Dr. inal review of costs, before the closeout of , it was discovered that there were costs charged to this project that should have been charged to other accounts. The time of this review, and the Grant Manager's

***5 - What corrective action has been taken to eliminate future need for cost transfers of this type?**

On a monthly basis, ORACLE expenditure detail will be used as a tool to be proactive in the prevention of projects going into deficit prior to their end dates.

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Entering a CTR- Non Labor

- Select “transferrable” transactions from Cognos report “PTA Cost Detail for Cost Transfers”
  - Copy and paste transaction ids in “Load Expenditure Item Ids” page
- Open Justification Form
  - Enter justifications
  - From the Task Links:
    - Validate
    - Print “**Final**” Form**
    - Upload signed CT or other attachments
    - Route for Approval

** ***Once Final form is printed, no changes can be made to the justification form or expenditure list***

Entering a CTR – Labor

- When a Labor Adjustment is entered in LD system that is transferring salaries to a Federal Award either
  - *90 days* after the original transaction date, or
  - from an overdrawn *federal* award
- LD Preparer
  - receives message that a CT justification form is required
  - selects "Cognizant" from a drop down list and "saves" the LDA
- Cognizant
  - is notified that a CT request is created in the CT Application (Labor)
  - enters justifications
  - from the Task Links:
    - Validates
    - Print s "**Final**" CT Form**
    - Uploads signed CT and routes for approvals

***** Once Final form is printed, no changes can be made to the justification form or expenditure list***

Warning Message
"Print" Functions

Request List > Justification Form > **Print Hardcopy**

Print Hardcopy

[Justification Form] [Draft Version]

Click on 'Draft Version' button to carefully review and make all necessary changes to the Justification Form.

Click on 'Final Version' button to print the FINAL version of the Justification Form to obtain PI or Division Chair's wet-ink approval signatures.

IMPORTANT: After the Final PDF version is generated, no further changes can be made to the Justification Form.

Approval Routing - Non High Risk CTR Non Labor

- Submit
  - Email is sent to Finance for processing
- Return
  - CTR is returned to Preparer for additional information
  - Expenditures are still “linked” to the CTR
- Reject
  - CTR is voided, expenditures are released and available for transfer on new CTR
  - Email is sent to Preparer

Approval Routing for High Risk Transfers Labor and Non-Labor

PI/DC Approval Options

	On-Line Approval
PI	Yes
DC	Yes
Cognizant selects "Submit; PI Online"	

	On-Line Approval
PI	No
DC	No
Cognizant selects "Submit; PI/DC approval attached"	

	On-Line Approval
PI	Yes
DC	No
Cognizant selects "Submit; DC approval to be attached"	

	On-Line Approval
PI	No
DC	Yes
Cognizant selects "Submit; PI approval attached"	

Principal Investigator and Division Chair Approvals

- Cognizant or preparer is responsible for selecting the Principal Investigator (PI) and Division Chair (DC) from the List of Names in the Justification Form

PI or Div. Chair Selects

- Approve
- Return
  - CTR is returned to Preparer for additional information
  - Expenditures are still ‘linked’ to the CTR
  - Email is sent all who have taken action on the CTR
- Reject
  - CTR is voided, expenditures are released and available for transfer on new CTR
  - Email is sent to all who have taken action on the CTR

PI/DC Approval Routing
PI and DC *Both Approve On-Line*

- Cognizant selects PI and DC from the Dropdown LOV and "submits"
  - Email notification sent to PI
  - PI selects
    - ❑ Approve – email notification sent to Div. Chair
    - ❑ Return – CT returned to Cognizant/Preparer
      - Transactions are still "locked" to the CT request
    - ❑ Reject – CT returned to Cognizant/Preparer
      - Transactions are released from the CT request and can be selected for another CTR
  - Div. Chair selects
    - ❑ Approve – email notification sent to PA
    - ❑ Return – CT returned to Cognizant/Preparer
      - Transactions are still "locked" to the CT request
    - ❑ Reject – CT returned to Cognizant/Preparer
      - Transactions are released from the CT request and can be reselected for another CTR

PI/DC Approval Routing
PI and DC *Both Sign Hard Copy*

- Cognizant:
  - Prints ***Final*** Justification Form
  - Obtains PI Signature
  - Obtains DC Signature
  - Attaches Justification Form
  - Select s PI/DC approval attached
    - email sent to Project Accounting
    - CT status changed to Pending-PA Review

PI/DC Approval Routing
PI Approves *On-Line*/DC Approves *Hard Copy*

- Cognizant:
  - Selects "DC approval to be attached"
    - PI notified via email
    - PI Approves online
      - Cognizant and PA notified via email of PI approval
      - CT status changes to "Pending PA Reviewer"
  - Prints ***Final*** Justification Form (after PI's on-line approval)
  - Obtains DC Signature
  - Attaches Justification Form
  - PA processes CT

PI/DC Approval Routing

PI Approves *Hard Copy*/DC Approves *On-Line*

- Cognizant:
  - Prints ***Final*** Justification Form
  - Obtains PI signature
  - Attaches Justification Form
  - Selects "Submit; PI approval attached"
    - Div. Chair is notified via email
    - DC approves, returns or rejects
      - email to Cognizant when returned or rejected
      - email to PA when approved, status changed to "Pending PA Reviewer"

Frequently Asked Questions

- How do I………
- Why can't I……

Frequently Asked Questions

- How many expenditure transaction ids can I transfer on a single CT?
  - The maximum number of lines or transaction ids you can transfer in a single cost transfer form is limited to 499 lines.

Frequently Asked Questions

- Why can I not find the “save” button to make changes in the justification form?
  - If you have printed out the “Final” form or routed the CT to the next approver, you cannot make any changes in the CT request (form or expenditure list). That is why the “save” button is not available.
  - If you need to make changes, please contact PA, the status will be reversed to “return” and the CT will be available for editing.

Frequently Asked Questions

- My Chair will approve hard copy after PI approves on-line. How do I get a PDF version of the CTR form with PI's online approval?
  - Click on the CT (opens the Justification Form)
  - On the Justification Form Task List, click on "View/Print Form"
  - Print "Final" form *after* PI approves online

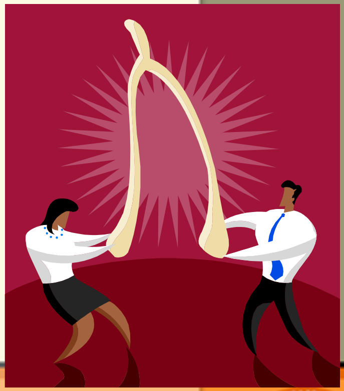
Frequently Asked Questions

- I have routed my CTR to the wrong PI or DC, how do I get it back?
  - Contact PA so that PA can return the CT to the Cognizant or Preparer

***Please be cautious when you are selecting the PI or DC. Someone routed a CT to the Provost by mistake!!*

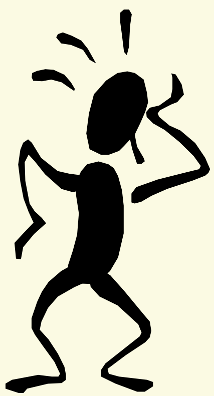
Frequently Asked Questions

- I want to split one transaction into multiple lines and distribute the costs to different PTAs. How do I split and enter cost transfers in the CT Application?
  - Since one transaction is being split to lines to be posted to multiple PTAs, the "splitting" needs to be done before the CTs are entered. Contact PA/Finance to perform the "split." Once multiple transaction lines are created, you can enter the CTs by selecting the new transaction lines.



Frequently Asked Questions

- I filled out some sections and saved the CT Justification Form. When I returned to complete the other sections of the form, whatever I had entered before had disappeared. I had to re-type the justifications. Why is the system not saving the justifications I had entered previously?
  - The CT Justification Form requires to have all required fields (To PTA, sections 1,2,3,4,5,6) filled in before hitting the "Save" button. The "Save" feature is not designed to be used as "Save WIP" option.
  - If all required fields are not entered and you are trying to click on the "Save" button, a message appears at the top of the form indicating, "*To PTA and justifications 1,2,3 are required for this request*."



Frequently Asked Questions

- When is a "dark period?"
  - The financial system goes "dark" for month-end closing during the last two business days of the month.
- Can I post a cost transfer for processing during "dark" days?
  - Yes, you can use the CT Application to create and route a CT for approval, but they will not get processed by Finance in Oracle during the "dark" days.

Questions?