

RIT | Sponsored Programs Accounting

SPA Cost Transfer Cover Sheet

1. Transaction Number(s) Adjusted:

2. Identify where you are moving the cost to and from:

<i>Grant</i>	<i>Gift</i>	<i>Project</i>	<i>Cost Center</i>
--------------	-------------	----------------	--------------------

TO:

FROM:

3. Date the expense occurred:

4. Why is a cost transfer needed?

Award notice was received after the project start date

Worktags are not correct on the P-Card transaction

Other (*provide additional details*)

5. How will this transfer be completed?

Accounting Adjustment

Manual Journal

- If selecting **Manual Journal**, what is the reason for not using an *Accounting Adjustment*?

Expense was not yet paid

Sponsor was already billed

Splitting cost

Other (*provide additional details*)

6. Is this transfer within 90 days?

YES

NO

- If **NO**, provide justification for the waiver of the 90-Day Rule by providing full explanations to the following prompts. Cost transfers over 90 days old will be approved on an exception-only basis by SPA.

How did the error occur?

How does the transferred cost directly relate to the specific objectives of the award?

What procedures will be implemented to prevent untimely cost transfers in the future?

Attach this completed form to the *Accounting Adjustment* or *Manual Journal* in Workday along with any other relevant source documentation for this transfer. If you need assistance completing this form, contact your SPA representative.