

# 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:

*Grant*

*Gift*

*Project*

*Cost Center*

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.