Cost Transfer Justification Forms Procedures

As of July 1, 2017, Sponsored Projects Administration (SPA) is implementing a new process for Journal Voucher (JV) entered into the system that involve sponsored project funding. There are three forms available when entering a JV on a sponsored project. Those forms are:

**Department to Sponsored Project:** Moving money expended by the department to the sponsored project. To do this, a reason that the department was charged instead of the sponsored project must be written. Along with this explanation, the following documentation must be included: Banner screen, showing the date and account where the original purchase was charged and an approval email from the Grant Manager (GM), if received.

**Sponsored Project to Department:** Moving funds expended by the sponsored project to the department. To do this, a reason that the sponsored project was charged instead of the department must be written and included with the JV materials. Along with this explanation, the documentation must also include Banner screens showing the date and account where the original charge was made.

**Sponsored Project to Sponsored Project:** This is moving money between two or more sponsored projects. The explanation on this form must be very thorough and must explain why the charge was made to the original sponsored project(s) instead of the correct fund. The documentation for this JV must also include Banner screens, showing when the original purchase was made and to what fund.

This additional documentation is to provide a thorough explanation to the SPA personnel, the additional approvers of the JV, as well as any questions the auditors might have, should the cost transfer be questioned. If you have questions about this procedure or about the justification of a JV, please contact your Grant Manager as soon as possible.

This form is not required for the following situations:

1) **Cost Center charges being charged to a sponsored project.** This does not meet the definition of cost transfer. The department involved is creating an invoice and the JV is the only way to pay University-to-University payments.

2) **SciQuest purchases previously approved by the GM, but charges are internal to the University.** Again, this is just a University-to-University charge and not meeting the definition of cost transfer. [Example: Ball State Technology Store purchases approved through requisition.]

3) **Organization Code and Program Code corrections.** These types of corrections are not moving charges from fund to fund, once again, not meeting the definition of cost transfer.

4) **Budget setups, budget corrections, and budget transfers.** Budget setups and budget corrections are only entering sponsored dollars given to the University into the system, so there is no cost transfer involved in this type of JV. A budget transfer is explained in an approved budget that was routed through the involved departments, so attaching the approved budget is enough documentation for this type of JV.