STANDARD ADMINISTRATIVE PROCEDURE

25.99.99.M0.01 Expenditure Transfers Between University Accounts (Non Payroll)

Approved January 22, 2001
Revised July 13, 2009
Revised May 20, 2013
Next scheduled review: May 20, 2018

SAP Statement

This procedure establishes the process for non-payroll expenditure transfers between university accounts. Requests to transfer costs between Texas A&M University accounts should be submitted in a timely manner and adequately justified and documented. Cost transfers involving sponsored project accounts require additional review by the administering office to ensure that the transfer is in accordance with sponsor guidelines and federal cost principles.

Definitions

Administering office – SRS (Texas A&M System Sponsored Research Services), Office of the Vice President for Research, or TAMU Finance.

Cost transfer – A cost transfer occurs when an expense originally charged to an account is transferred to another account.


Sponsored project account – This is an account funded by a sponsor (federal, state, local, private, or foreign) external to the university. These accounts are located in the 160*** or 4***** account range in FAMIS.

DCR Module – CANOPY based module that provides the ability to initiate a correction transaction for accounting entries in FAMIS.

DCR – A departmental correction request transaction processed through the on-line DCR Module system, in FAMIS

FAMIS Screen 008 – SL (sub ledger) Attributes 2
Official Procedure/ Responsibilities/ Process

1. General

1.1 Requests to transfer costs between Texas A&M University accounts should be submitted in a timely manner. Requests should be made within the same fiscal year of the original transaction. All others will be reviewed on a case-by-case basis.

1.2 Cost transfers (non-payroll) include changing voucher payments, payment card charges and Interdepartmental Transfers (IDT) or expenditures for student tuition and fees or scholarships and fellowships.

1.3 Requests should include an explanation for the change and the approval by an individual with signature authority, such as the dean, department head, their designee or principal investigator (transfers on grants or contracts).

2. Guidelines

2.1 Sponsored Project Cost Transfer Guidelines for project administered within TAMU

2.1.1 Cost transfers to a sponsored project require approval by the administering office. Additional guidance may be obtained by contacting the Responsible Accountant for the project account shown on Screen 008 in FAMIS – FRS.

2.1.2 Requests for sponsored project accounts that are received more than 90 days after the original transaction will be considered and approved on a case-by-case basis by the administering office and OVPR.

2.1.3 Cost transfers made through the DCR module should include approval by an individual with signature authority for the account, principal investigator or designee’s approval.

2.1.4 Justification for the cost transfer should be included as part of the DCR routing notes. Justification should explain how the cost(s) being transferred directly benefit account or sponsored project being charged. Transfer(s) must document how the error occurred.

2.1.4.1 Explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not considered sufficient justification.
2.1.4.2 The transfer of costs from one budget period to the next budget period solely to cover cost overruns on a sponsored project is not allowable.

2.1.5 Examples of appropriate cost transfers -
2.1.5.1 Clerical and data entry errors – Any request to correct a clerical error should be accompanied by an explanation of how the error occurred. The correcting entry must include a statement certifying that the adjusted charge/credit is correct and appropriate.
2.1.5.2 Transfers between an existing continuation grant and a new sponsored project when the account number was not established at the time the expenses were incurred.
2.1.5.3 Pre-award costs that are specifically authorized in writing by the sponsor.
2.1.5.4 Pertinent information is received subsequent to the date of original entry.
2.1.5.5 It was impractical or impossible to allocate charges at the time of the original entry.
2.1.5.6 A sponsored project fails to materialize and charges have been incurred on the sponsored project account. Costs incurred subsequent to the anticipated effective date of the award will need to be transferred to other departmental funds.

2.1.6 Sponsored Project Cost Transfer Guidelines for Projects administered by SRS should refer to SRS guidelines and procedures.

2.2 Cost Transfers for Other Accounts

2.2.1 Transfers may be made through the DCR corrections module. Please refer to TAMU Financial Management Operations resources on “Corrections” at http://fmo.tamu.edu/general-accounting/corrections/ for further details.

Related Statutes, Policies, or Requirements

https://www.whitehouse.gov/omb/circulars_a021_2004

NIH Grants Policy Statement, 7.5 Cost Transfers, Overruns, and Accelerated and Delayed Expenditures

System Policy 15.01.01 Administration of Sponsored Agreements – Research and Other, 7. Allowability and Documentation of Costs on Federally Sponsored Agreements
University SAP 25.99.99.M0.07, *Transfer of Payroll Costs Between University Accounts*

**TAMU Financial Management Operations, Accounting, Corrections Office – DCR Corrections Module Training**

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**Contact Office**

For DCR module questions, contact Financial Management Operations at corrections@tamuds.tamu.edu or (979) 845-8809.

For sponsored project account questions, contact responsible accountant on screen 008 in FAMIS.