

STANDARD ADMINISTRATIVE PROCEDURE

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

Approved January 22, 2001

Revised July 13, 2009

Next Scheduled Review: July 13, 2012

Reason for Standard Administrative Procedure

To establish the process for non payroll expenditure transfers between university accounts.

Official SAP/Responsibilities/Process

1. General

Requests to transfer costs between Texas A&M University accounts should be submitted in a timely manner. This includes changing voucher payments, payment card charges and Interdepartmental Transfers (IDT) and Payroll. 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). Requests for sponsored project accounts that are received more than 90 days after the original transaction date will be considered on a case-by-case basis by TAMU-Research Services. Requests should be made within the same fiscal year of the original transaction. All others will be reviewed on a case-by-case basis.

2. Guidelines

2.1 Sponsored Project Cost Transfer Guidelines (for grant or contract accounts in the 160xxx or 4xxxxx account range).

2.1.1 Transferring costs to a sponsored project should follow the sponsored projects transfer guidelines available from TAMU-Research Services.

2.1.2 All requests to transfer costs on sponsored projects accounts 160xxx or 4xxxxx should be made through the DCR corrections module as implementation allows. Until fully implemented to allow all transfers a request for transfer of other charges should be submitted by a memo to TAMU-Research Services for approval

and must include approval by an individual with signature authority for the account, principal investigator or designee's approval, supporting documentation and a brief justification.

Justification - the cost(s) being transferred must directly benefit account or sponsored project being charged. The transfer(s) must be supported by documentation that fully explains how the error occurred. Transfer of costs from one budget period to the next solely to cover cost overruns on a sponsored project are not allowable.

Examples of cost transfer may include:

- a) 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.
- b) 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.
- c) Pre-award costs that are specifically authorized in writing by the sponsor.
- d) Pertinent information is received subsequent to the date of original entry.
- e) It was impractical or impossible to allocate charges at the time of the original entry.
- f) 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.

2.2 Cost Transfers Guidelines for Other Accounts

- 2.2.1 Transfers may be made through the DCR corrections module as implementation allows. Until fully implemented to allow all transfers a request for transfer of other charges should be submitted by a memo to the Corrections section of Financial Management Operations and must include the approval of the person with signature authority on the account that the expense is being transferred to.

Related Statutes, Policies, or Requirements

[25.99.99.M0.07, Transfer of Payroll Costs Between University Accounts](#)

Contact Office

OFFICE OF RESPONSIBILITY:
Financial Management Operations
<http://finance.tamu.edu/fmo/>
979-845-8809

Questions related to Sponsored Projects should contact:
TAMU-Research Services
979-862-2841
