

April 1, 2015

MEMORANDUM
Notice: SRS 15-001

TO: Members, CROI Committee

FROM: Leo J. Paterra, Executive Director, Sponsored Research Services

SUBJECT: Cost Transfers Involving Sponsored Projects

A cost transfer is an after the fact re-allocation of costs to and/or from a sponsored project. These transfers must be completed in a timely manner and detailed documentation concerning the reason for the transfer must be prepared and approved by the principal investigator (PI) (or delegate per system member policy), department head (or delegate) and appropriate university representatives.

PROCEDURE

All cost transfers, payroll and non-payroll will be processed electronically through the CANOPY Employee Payroll Action (EPA), Department Correction Request (DCR) or EPIK system.

Cost transfers under 90 days:

All cost transfers under 90 days involving a sponsored research account or cost share account, payroll and non-payroll, will be routed electronically through the CANOPY EPA or DCR/EPIK module. Each request will require the system member form for payroll transfers or invoices for non-payroll cost transfers to be uploaded into the appropriate module. A brief explanation outlining the need for the transfer must be included in the comment section of the DCR/EPIK or EPA request. All approvals for the transfer will be obtained through an electronic routing path established and maintained by the system member.

Cost transfers meeting any one of the criteria below require the Texas A&M System Sponsored Research Services Cost Transfer Request Justification form to be uploaded as well. The form is attached to this notice and is located on the SRS website at <https://srs.tamus.edu/wp-content/uploads/2013/07/Payroll-Cost-Transfer-Request-Justification-Form.pdf>. The Cost Transfer Request Justification form should be completed

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as a pdf, printed and signed by the PI (or delegate per system member policy) prior to uploading.

- The transfer is between two sponsored project accounts
- The request is after the end date of the project
- Payroll Only: Time and Effort has been certified

Cost transfers over 90 days:

Cost transfers over 90 days, payroll and non-payroll will be processed electronically through the CANOPY EPA or DCR/EPIK module. Each request will require the system member form for payroll transfers or invoices for non-payroll cost transfers as well as the Texas A&M System Sponsored Research Services Cost Transfer Request Justification form. The form is attached to this notice and is located on the SRS website at <https://srs.tamus.edu/wp-content/uploads/2013/07/Payroll-Cost-Transfer-Request-Justification-Form.pdf>. The justification form should be completed as a pdf, printed and signed by the PI prior to uploading in the EPA or DCR/EPIK module. The remaining required approvals will be obtained through an electronic routing path established and maintained by the system member.

Exemptions from the Cost Transfer Policy Regardless of Over/Under 90 days:

The following items do not require the completion of the Texas A&M System Sponsored Research Services Cost Transfer Request Justification form regardless of whether the transfer is over/under 90 days from the initial charge. The request must still be submitted through the CANOPY EPA or DCR/EPIK module with the appropriate backup documentation (system member form for payroll transfers and invoices for non-payroll cost transfers) but the justification form does not need to be included.

- Adjustments to correct object codes on same account/support account
- Adjustments made by the system member Property Office to correct equipment from non-capital to capital object codes or vice versa
- Adjustments between main sub-ledger accounts, support accounts (SA) of the same sub-ledger account, and subcontract support account within the same project/reporting period, if the Principal Investigator is the same on all accounts involved
- Entries to credit a sponsored project and debit a non-sponsored project, provided time and effort has not been certified



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Required Approvals:

The cost transfer will be created at the departmental level and the additional required signatures listed below will be obtained through an electronic routing path established and maintained by the system member. The approval will be identical for each type of transfer (payroll vs non-payroll).

Cost Transfers less than 90 days not requiring a justification form:

1. Department Head or delegate
2. Sponsored Research Services
3. System Member Fiscal/Payroll Office

Transfers over 90 days or those under 90 days requiring a justification form:

1. Principal Investigator – Under 90 days, a delegate signature is acceptable per system member policy. Over 90 days, delegate signatures are not allowed. This signature must be obtained prior to uploading the justification form.
2. Department Head or delegate
3. Dean/Director/CFO or delegate
4. Sponsored Research Services
5. System Member Research Office
6. System Member Fiscal/Payroll Office

This procedure is effective April 6, 2015.