

Manual Journal entries are used to make retroactive adjustments to non-payroll charges. Examples include, but are not limited to, allocating a previously posted non-payroll expense to multiple COAs, or changing an expense report spend category. Review Yale [Policy 1305 Cost Transfers Involving Sponsored Projects](#) and [Procedure 1305 PR.02 Cost Transfers Involving Sponsored Projects](#) for more information.

Cost Transfers should be prepared and submitted within 90 days from the 5th day of the calendar month **after** the date the original transaction appears on the award. *Cost transfers to correct an error must be completed regardless of timeframe if the correction benefits the sponsored award. **Note:** Per the [month-end close calendar](#), the deadline for manual journal submission is 3:00 p.m. and approvals is 5:00 p.m. on the third business day of the new month. All unapproved manual journals (as of 5:00 p.m.) will be canceled and need to be re-entered in the current month. To avoid canceled journals, it is advised to process these entries well ahead of the 3:00 p.m. submission deadline so the Department or Central Office has ample time to review and ask questions.*

Instructions:

- Complete this form in its entirety.
- Upload this form and supporting documentation into Workday.
- Manual Journals must also include appropriate evidence/documentation of the original charge (e.g., account holder report or detailed transaction report) and approval by the PI or delegate (e.g., email).
- **Note:** This form is not required for any transaction in Workday that utilizes the Workday questionnaire, such as Payroll Accounting Adjustments or Accounting Adjustments.

Preparer Information			
Preparer Last Name:		Preparer First Name:	
Department:			
Phone Number:		Date:	

Section I – Explanation	
Provide a detailed statement explaining the reason for the Cost Transfer including how the error or situation occurred. <i>Note:</i> Explanations such as “to correct an error” or “to transfer to correct project” are insufficient.	

Section II – Description	
Provide a detailed description of the expense (in layman’s terms).	

Section III – Benefit	
<p>Provide a statement describing the benefit of any cost being moved onto a sponsored award (e.g., how the cost benefits a specific aim or objective of the project). If removing an expense from a sponsored award to a non-sponsored award, enter “N/A.” <i>Note:</i> Benefit statements such as “to satisfy the aims of the grant” are insufficient.</p>	

Section IV – Late Cost Transfers
<p>If any of the transactions in this Cost Transfer are "late" as defined in Policy 1305 <i>Cost Transfers Involving Sponsored Projects</i>, explain the unusual circumstances that prevented the timely detection of the error and how this type of error or situation will be prevented from happening in the future. For DHHS awards (excluding NIH), prior approval from the financial grants management official must be attached.</p>

Section V – Human or Animal Subjects	
If this Cost Transfer involves animal or human subject related costs, enter the IACUC or IRB protocol number below.	