



Form 1305 FR.03

Cost Transfer Documentation Matrix

Revised 1/24/2024

Type of Cost Transfer:	PAA not impacting previously certified effort	PAA from change in ECS	PAA impacting previously certified effort	AA	JE	ISP Adjustment
When to use:	Used to make retroactive adjustments to payroll charges before the payroll has been certified through the effort certification process.	PAA generated from changes made during the effort certification process.	Used to make retroactive adjustments to payroll charges after the payroll has been certified through the effort certification process.	Used specifically for supplier invoices, supplier invoice adjustments and expense report transactions only for certain conditions.	Used to make retroactive adjustments to non-payroll charges. Examples include: <ul style="list-style-type: none">• Allocate a previously posted non-payroll expense to multiple COAs• Change expense report spend category	Used to make retroactive adjustments to a USP charge.
WD Roles:	Preparer: Cost Center Payroll Accounting Adjustment Specialist Approver: Grant Manager or Cost Center Manager	Preparer: Cost Center Payroll Accounting Adjustment Specialist Approver: Grant Manager or Cost Center Manager	Preparer: Cost Center Payroll Accounting Adjustment Specialist Approver: Grant Manager or Cost Center Manager	Preparer: Cost Center Accounting Adjustment Specialist Approver: Grant Manager	Preparer: Cost Center Financial Accounting Specialist Approver: Grant Manager	Preparer: Cost Center Financial Accounting Specialist Approver: Grant Manager
WD Process:	Create Payroll Accounting Adjustment	PAA is automatically created from the effort certification business process	Create Payroll Accounting Adjustment	Adjust Accounting action (from supplier invoice or expense report)	Create Journal	Create Journal
Change Reason:	Required – See Form 1305 FR.04 Cost Transfer Change Reason and Code Usage	Required – See Form 1305 FR.04 Cost Transfer Change Reason and Code Usage	Required – See Form 1305 FR.04 Cost Transfer Change Reason and Code Usage	Required – See Form 1305 FR.04 Cost Transfer Change Reason and Code Usage	N/A	N/A
Reason Code Worktag:	N/A	N/A	N/A	N/A	Required – See Form 1305 FR.04 Cost Transfer Change Reason and Code Usage	Required – See Form 1305 FR.04 Cost Transfer Change Reason and Code Usage
Attachments:						
Workday Questionnaire / Justification Form:	Required - Via Workday Questionnaire	Required - Via Workday Questionnaire	Required - Via Workday Questionnaire	Required - Via Workday Questionnaire	Required – via Form 1305 FR.02 Manual Journal – Cost Transfer Justification	Required – via Form 1305 FR.02 Manual Journal – Cost Transfer Justification
Explanation:	Via Workday Questionnaire	Via Workday Questionnaire	Via Workday Questionnaire	Via Workday Questionnaire	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification
Description of Item:	N/A	N/A	N/A	Via Workday Questionnaire	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification
Benefit Statement:	Via Workday Questionnaire	Via Workday Questionnaire	Via Workday Questionnaire	Via Workday Questionnaire	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification

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Late rationale / remediation:	Via Workday Questionnaire	Via Workday Questionnaire	Via Workday Questionnaire	Via Workday Questionnaire	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification
Sponsor Prior Approval if HHS and "late" (strict 90 days):	Sponsor - GMO approval required	Sponsor - GMO approval required	Sponsor - GMO approval required	Sponsor - GMO approval required	Sponsor - GMO approval required	Sponsor - GMO approval required
Detailed Transaction report:	N/A	N/A	N/A	N/A	Required	Required
PI Authorization:	Required	N/A - PI certification of ECS is the approval	Required	Required	Required	Required
Allocation Methodology:	N/A	N/A	N/A	N/A	Required, if allocating to multiple grant worktags	Required, if allocating to multiple grant worktags
Faculty/Grant PI certifier must provide a detailed explanation as to why the ECS was certified without requesting a change to effort	N/A	N/A	Required	N/A	N/A	N/A
Copy of Effort Certification Statement	N/A	N/A	Required	N/A	N/A	N/A
For Animal or Human Subject related charges - Congruency/IACUC Approval/IRB protocol approval number:	N/A	N/A	N/A	Via Questionnaire	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification	Via Form 1305 FR.02 Manual Journal – Cost Transfer Justification
Due to Removal of COI hold	Add note in Explanation section of Workday Questionnaire	Add note in Explanation section of Workday Questionnaire	Add note in Explanation section of Workday Questionnaire	Add note in Explanation section of Workday Questionnaire	Add note in Explanation section of Form 1305 FR.02 Manual Journal – Cost Transfer Justification	Add note in Explanation section of Form 1305 FR.02 Manual Journal – Cost Transfer Justification
Summer Salary - Faculty Compensation Approval Form approved by Provost Office	Required	Required	Required	N/A	N/A	N/A
Final months of, or after, the award period end date	Additional justification may be necessary if moving costs onto the grant near or during closeout	Additional justification may be necessary if moving costs onto the grant near or during closeout	Additional justification may be necessary if moving costs onto the grant near or during closeout	Additional justification may be necessary if moving costs onto the grant near or during closeout	Additional justification may be necessary if moving costs onto the grant near or during closeout	Additional justification may be necessary if moving costs onto the grant near or during closeout