



Form 1305 FR.04

Cost Transfer Change Reason and Code Usage

Revised 1/24/2024

Original Reason Code	Usage Notes	Example	Impacted Transaction Mapping
1.Non-Grant Adjustment	This code is used for PAAs and AAs that do not involve any changes to sponsored awards (i.e., neither the debit nor credit of the transaction involve an SPFA-managed sponsored award).	A DBO is correcting the charging of an invoice from a departmental account to an FD29 clinical trial account. The appropriate code for this transaction is "Non-Grant Adjustment".	PAA, AA
AHR/FRC/PI - Correct Charging Error	This code should be used when adjusting the charging of salary or non-salary costs as a result of an error in charging (e.g.: transposition error in award #, grant #, use of wrong award or grant numbers, etc.) that is identified during regular financial reviews.	The PI noticed an erroneous travel charge on their equipment grant during their monthly review of financial reports. The PI notified their DBO who identified the correct charging instructions and moved the costs to the appropriate award. The appropriate code for this transaction is "AHR/FRC/PI - Correct Charging Error".	PAA, AA, JE
AHR/FRC/PI - Correct Sponsor Salary Cap	This code should be used when adjusting a sponsor's salary cap for faculty (increasing or reducing salary) that were identified during the normal departmental review process.	The PI is devoting 75% effort to an NIH award and received a salary adjustment that pushed their Institutional base salary (IBS) above the NIH salary cap. The DBO identified this during a normal monthly financial review. The DBO notified the PI and adjusted their salary on the NIH award to properly reflect 75% effort of the NIH cap amount. The appropriate code for this transaction is "AHR/FRC/PI - Correct Sponsor Salary Cap".	PAA
AHR/FRC/PI - Modify original effort estimate to actual	This code is only used to adjust originally estimated effort that was previously costed in workday on a PCA to the same grant worktag being adjusted. It is not to be used to remove effort entirely from a grant or to add effort to a grant that was previously not charged	The PI had originally planned to spend 50% effort on both award A and B, however during their regular financial review they determined the actual effort was 75% on Award A and 25% on Award B. The PI requested that the DBO adjust their effort accordingly. This adjustment to effort requires a PAA and the appropriate code for this transaction is "AHR/FRC/PI - Modify original effort estimate to actual".	PAA
AHR/FRC/PI - Move From Suspense to Correct Award	This code should be used to transfer costs from a non-sponsored suspense/holding account to a sponsored award that were identified during the normal departmental review process.	During the monthly FRC review of the Department's suspense account the DBO identified costs associated with the PI's R01. The costing allocation was not completed in time for the monthly payroll, but has been updated going forward. The appropriate code for this transaction is "AHR/FRC/PI - Move From Suspense to Correct Award".	PAA, AA, JE
AHR/FRC/PI - Move Prepaid Expense Onto Award	This code should be used to move advance payments to sponsored awards (for actual expenses including but not limited to subawards, multi-year maintenance contracts or travel).	Advance payments were made to a subaward. The advance payment was charged to a prepaid account as required by policy. The first invoice was received by the DBO. After receiving PI approval and a review by the DBO, the DBO initiated a JE to charge the appropriate grant for the actual expenses. The appropriate code for this transaction is "AHR/FRC/PI - Move Prepaid Expense Onto Award".	AA, JE
AHR/FRC/PI - Reclass Same Award	This code should be used when changing one or more COA segments of a transaction within the same Workday award number that were identified during the normal departmental review process.	During their monthly review of an AHR, the DBO identified a charge to the incorrect award line. The charge was mistakenly posted to the admin core and should have been posted to the award line related to Aim 1 testing. The appropriate code for this transaction is "AHR/FRC/PI - Reclass Same Award".	PAA, AA, JE
AHR/FRC/PI - Remove Overdraft	This code should be used to move costs in excess of award funding on sponsored awards to a non-sponsored account that were identified during the normal departmental review process.	During a regular financial review of sponsored awards, the PI identified one of their awards ending soon was in overdraft. The DBO was notified of this and asked to remove the overdraft. The appropriate code for this transaction is "AHR/FRC/PI - Remove Overdraft".	PAA, AA, JE
AHR/FRC/PI - Remove Unallowable	This code should be used to move costs that are determined to be unallowable on sponsored awards to a non-sponsored account that were identified during the normal departmental review process.	During the DBO's regular monthly review of AHRs, alcohol was identified as an unallowable charge to a federal grant. The DBO prepared a JE to remove the cost to a non-sponsored award. The appropriate code for this transaction is "AHR/FRC/PI - Remove Unallowable".	PAA, AA, JE

Original Reason Code	Usage Notes	Example	Impacted Transaction Mapping
Audit - Remove Unallowable	This code should be used to move costs that were determined to be unallowable on sponsored awards to a non-sponsored account that were identified as a result of an internal or external audit.	An external audit of Award A identified some unallowable costs. The DBO was notified of this and instructed to remove the costs from the award. The appropriate code for this transaction is "Audit - Remove Unallowable".	PAA, AA, JE
Effort Cycle - Correct Charging Error	This code should be used when adjusting the charging of salary costs as a result of an error in charging (e.g.: transposition error in award #, grant #, use of wrong award or grant numbers, etc.) that is identified during an open effort reporting cycle.	During a PI's review of their effort, the PI questioned salary charged to an unknown grant number. The DBO discovered the wrong grant number was used when setting up the PI's labor schedule. The error was corrected. The appropriate code for this transaction is "Effort Cycle - Correct Charging Error".	PAA
Effort Cycle - Correct Sponsor Salary Cap	This code should be used when adjusting a sponsor's salary cap for faculty (increasing or reducing salary) that were identified during an open effort reporting cycle.	During the review of an effort certification report for the PI, it was discovered that the salary charged to the NIH award for the 75% of effort devoted exceeded the NIH salary cap due to an increase in base compensation that was recently approved. The DBO notified the PI and adjusted their salary on the NIH award to properly reflect 75% of the NIH cap amount and adjusted all future costing allocations. The appropriate code for this transaction is "Effort Cycle - Correct Sponsor Salary Cap".	PAA
Effort Cycle - Modify original effort estimate to actual	This code is only used to adjust originally estimated effort that was previously costed in workday on a PCA to the same grant worktag being adjusted during an open effort reporting cycle. It is not to be used to remove effort entirely from a grant or to add effort to a grant that was previously not charged salary.	The PI originally planned to spend 10% effort on grant A for the full budget period and the business office entered a PCA to reflect the 10% effort to grant A and 90% to other funding sources. During the effort certification cycle, the PI noted that they had actually spent 15% effort on grant A. This adjustment to effort requires a PAA and the appropriate code for this transaction is "Effort Cycle - Modify original effort estimate to actual".	PAA
Effort Cycle - Move From Suspense to Correct Award	This code is only used when clearing salary from labor suspense generally as a result of an individual's Payroll Costing Allocation not being updated prior to the payroll process being completed during an open effort reporting cycle.	The PI originally planned to spend 20% effort on Grant B for the full budget period but the department did not enter the PCA in time for payroll. The PI noticed the effort on Grant B missing from the effort certification report during the effort certification cycle and a PAA was initiated based on the addition of Grant B at 20% to the adjusted effort report. The appropriate code for this transaction is "Effort Cycle - Move From Suspense to Correct Award".	PAA
Effort Cycle - Reclass Same Award	This code should be used when changing one or more COA segments of a transaction within the same Workday award number that were identified during an open effort reporting cycle.	During the effort certification review, the PI identified their effort was charged to the wrong grant line on award A. The salary was mistakenly charged to the admin core and should have been charged to the award line related to Aim 1 of the project. This correction requires a PAA and the appropriate code for this transaction is "Effort Cycle - Reclass same Award".	PAA
FSR - Correct Charging Error	This code should be used when adjusting the charging of salary costs as a result of an error in charging (e.g.: transposition error in award #, grant #, use of wrong award or grant numbers, etc.) that is identified during the preparation of an FSR.	During the review of a draft FSR for Award A, the DBO identified activity to an erroneous grant line. The DBO discovered the grant line belonged to a different award of the PI and made the correction. The appropriate code for this transaction is "FSR - Correct Charging Error".	PAA, AA, JE
FSR - Reclass Same Award	This code should be used when changing one or more COA segments of a transaction within the same Workday award number that were identified during the departmental review and preparation of an FSR.	During a review of a draft FSR, the DBO identified a cost charged by a supplier invoice that used the wrong spend category. The DBO should prepare an Accounting Adjustment to correct. The appropriate code for this transaction is "FSR - Reclass Same Award".	PAA, AA, JE
FSR - Remove Overdraft	This code should be used to move costs in excess of award funding on sponsored awards to a non-sponsored account that were identified during the departmental review and preparation of an FSR	The DBO identified Award B was overspent during their review of the draft FSR. The DBO should prepare a JE to remove the overdraft to a non-sponsored award. The appropriate code for this transaction is "FSR - Remove Overdraft".	PAA, AA, JE
FSR - Remove Unallowable	This code should be used to move costs that are determined to be unallowable on sponsored awards to a non-sponsored account that were identified during the departmental review and preparation of an FSR.	During the preparation of the FSR for NSF Award C, the DBO identified entertainment costs related to a departmental function that was erroneously charged to the award. The DBO removed the charges. The appropriate code for this transaction is "FSR - Remove Unallowable".	PAA, AA, JE

Original Reason Code	Usage Notes	Example	Impacted Transaction Mapping
SPFA – FSR/Invoice review	This code should be used to adjust costs identified by SPFA during its review of an FSR/Invoice.	During SPFA A/R's review of costs prior to issuing an invoice miscoding of costs were identified. SPFA notified the DBO to make the necessary adjustments. The appropriate code for this is "SPFA - FSR/Invoice review".	PAA, AA, JE
SPFA – Late Award/Delayed set up	This code should be used when transferring salary and/or non-salary costs from a suspense/holding account to the correct award as a result of a late award or delayed award set up after being notified by SPFA of the set-up.	The DBO has been waiting for an award setup and asked SPFA to expedite the setup. Upon receiving the appropriate setup information, the DBO moves the appropriate costs onto the new award. The appropriate code for this transaction is "SPFA - Late Award/Delayed set up".	PAA, AA, JE
SPFA – QA Review	This code should be used when transferring salary and/or non-salary costs as a result of a late award or delayed award from a sponsored award as a result of a SPFA QA review and notification.	The DBO received a notification from SPFA concerning the results of an assessment that certain costs need to be removed from an award. The appropriate code for this transaction is "SPFA - QA Review".	PAA, AA, JE
SPFA – Remove Overdraft	This code should be used to move costs in excess of award funding on sponsored awards to a non-sponsored account that were identified by SPFA.	An overdraft was identified during SPFA's review of FSR data submitted by the Department for the preparation of a final FSR. SPFA notified the DBO to remove the overdraft. The appropriate code for this transaction is "SPFA - Remove Overdraft".	PAA, AA, JE
SPFA – Remove Unallowable	This code should be used when removing unallowable costs from an award that were identified by identified by SPFA.	In preparing to file an FSR, SPFA identified an unallowable cost on Award B and notified the DBO to remove the cost. The appropriate code for this transaction is "SPFA - Remove Unallowable".	PAA, AA, JE
SPFA – Uncollectable A/R	This code is to be used when removing uncollectable expenses from a sponsored award when notified by SPFA.	SPFA A/R notifies a DBO that its attempt to collect all funds for Award A from the sponsor has not been successful and notifies the DBO to remove costs to the level of cash received. The appropriate code for this transaction is "SPFA - Uncollectable A/R".	PAA, AA, JE
Sponsor - Remove Unallowable	This code should be used when the University is advised by the sponsor that costs charged to their award are non-allowed.	A non-federal sponsor identified costs included in an invoice and notified SPFA that these costs must be removed. SPFA notified the DBO to remove costs as per the sponsor notification. The appropriate code for this transaction is "Sponsor - Remove Unallowable".	PAA, AA, JE