Appendix: Instructional Guidance for Cost Transfers Involving Sponsored Projects

This guidance is to be used as a supplement and is not intended to replace the Labor Distribution Adjustments (LDA) and Journal Staging Area (JSA) user guides.

ACCESSING COST TRANSFER APPLICATIONS IN ORACLE

The Preparer begins the cost transfer process by selecting the Financial, Procurement & HR Applications menu within Yale Administrative Menu system (YAMS). After logging into CAS, the Preparer will select the appropriate responsibility as identified in the Oracle E-Business Suite navigator and as defined for the Preparer in the section “Definitions.”

1. Cost transfers involving salary charges. Under Distribution Adjustments in the Navigator window, the Preparer selects and opens the Define option. (Refer to Procedure 1315 PR.01: Labor Distribution.)
Once the option, Define, has been selected, the Find Distributions window will display as seen below. This window is used to define the specific employee, time period and element of the distribution adjustment. The Preparer completes the Find Distributions window below for the specific individual requiring labor distribution adjustment and selects the Find button.

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Name</td>
<td>The Employee Name field may be used to find the record that is being adjusted. Enter the last name of the employee and tab to see a list of all employees with that last name.</td>
</tr>
<tr>
<td>Assignment</td>
<td>Type in the employee's assignment number and tab. The Employee Name will auto-populate. This is the faster way to search for the employee name and assignment number.</td>
</tr>
<tr>
<td>Begin Date</td>
<td>This field is used to enter the beginning date of the specific payroll period for which an adjustment is to be made.</td>
</tr>
<tr>
<td>End Date</td>
<td>This field is used to enter the end date of the specific payroll period for which an adjustment is to be made.</td>
</tr>
</tbody>
</table>
| Earnings Element | This field is used to enter the specific Earnings Element that is being modified or adjusted.  
  - **Leave this field blank** to see all elements charged for the selected time period.  
  - The Earnings Element may be selected from a list of values that will only contain the Earnings Elements that were paid to the selected employee in the specific payroll period. Use the List of Values button or F9 key to access the available Earnings Elements. |
| Clear            | This button is used to clear entries that have been made in the Find Distributions fields.                                                |
| Find             | This button is used to access the distribution to be adjusted according to the parameters entered in the Find Distributions window.        |
2. Cost transfers involving **non-salary type charges**. In the Navigator window, the Preparer selects the **Journal** option. (Refer to Procedure 1305 PR.01: Journal Entries.)
Once the option, **Journal**, has been selected, the **Find Journal** window will display as seen below. Select the **New Batch** button to start the Journal entry.
ENTERING AND COMPLETING THE JUSTIFICATION FORM

The Preparer must enter and complete the justification form for each cost transfer batch involving sponsored projects. The Preparer must:

- Select the reason from the drop list of values that best describes the need to perform the cost transfer;
- Specify whether the cost transfer is greater than 90 days, if so, provide a justification and explain the unusual circumstance that prevented the timely completion of the transfer and
- Provide a statement explaining the benefit of the charge to the award.

![Yale University Cost Transfer Justification Form](image-url)
Select **Justification Complete** after completing form.

To access the Cost Transfer Justification Form for either LDAs or JSAs, click the “Zoom” icon indicated out below:

1. **LDA Cost Transfer Justification Form** screen:
2. **JSA Cost Transfer Justification Form** screen:
Note: If a cost transfer justification form is not completed properly (unless it is a reclass), an error message will display for the Department Approver upon pressing on the Dept Approval button in LD or changing the status in JSA to “Approved by Dept.” or “Ready for GCFA Approver.”

Cost transfer justification message in LD

Error

APP- YULD-02010: Cost Transfer Justification Form is not Complete. Please Complete the Justification Form.
Steps to Invoke Justification Form: Go to the adjusted PTAEQ in the Adjusted Distributions block and click on the zoom icon on the toolbar to complete the justification form.

OK

Cost transfer justification message in JSA

Error

Cost Transfer Justification form is required for Department Approval......

OK
ATTACHING SUPPORTING DOCUMENTATION

Attaching supporting documentation in the JSA or LD application can be accomplished either one of two ways:

- Scan and upload documents to the Cost Transfer Server using the **Batch Header Form**.

  The Batch Header Form is used as the cover sheet for any printed cost transfer documentation. To print the Batch Header Form, the Preparer performs the following steps:
  - Click the **Tools** option on the menu bar and select “Print Journal Batch Name” to produce the Batch Header Form.

**LD**

Print the LD or JSA Cost Transfer Scanning Submission Form (Batch Header Form) and follow the Instructions for scanning.

Attach printed supporting documentation with the Cost Transfer Submission Form (Batch Header Form) and scan using a scanner or copier set up with the appropriate connection.
Documentation scanned will automatically be matched to the JSA or LDA transaction directly in the Oracle application.

**Note:** To establish the scanner or copier connection to the cost transfer server, contact Yale Printing and Publishing Services (YPPS) ext. 432-6560.

LD Cost Transfer Submission Form (Batch Header Form)

---

<table>
<thead>
<tr>
<th>Award Number</th>
<th>Award Short Name</th>
<th>PI Name</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>$15,141.67</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Charging Instructions**

<table>
<thead>
<tr>
<th>Debit Amount</th>
<th>Credit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00</td>
<td>$15,141.67</td>
</tr>
</tbody>
</table>

**Total:**

<table>
<thead>
<tr>
<th>Debit Amount</th>
<th>Credit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$15,141.67</td>
<td>$15,141.67</td>
</tr>
</tbody>
</table>

**Instructions for scanning**

1. Print a copy of this submission form for each batch
2. Attach all supporting documentation behind the submission form
3. Place your cost transfer or LDA documentation package in your Multi-Function copier/scanner feeder, ensuring that this submission form is the top sheet
4. Select "Scanner", select "Folder", press the "LD Cost Transfer" button, and confirm the file type is "TIFF"
5. Press the "Start" button

Once you have successfully scanned your document, it will be automatically matched to your batch and available for you to review in the LDA application within 15 minutes of scanning.

**Questions?**

For Cost Transfers on sponsored awards please contact the GCFA Review team at gcfa3@yale.edu
For all other LDA’s please contact the ga.ld@yale.edu
JSA Cost Transfer Submission Form (Batch Header Form)

Yale University
JSA Cost Transfer Scanning Submission Form

<table>
<thead>
<tr>
<th>JSA Batch Id:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>JSA Batch Name:</td>
<td>OCT-2014-0003</td>
</tr>
<tr>
<td>JSA Batch Type:</td>
<td>Cost Transfer</td>
</tr>
<tr>
<td>JSA Batch Date:</td>
<td>10-OCT-2014</td>
</tr>
<tr>
<td>JSA Batch Total:</td>
<td>$3,000.00</td>
</tr>
</tbody>
</table>

Description:

<table>
<thead>
<tr>
<th>Award Number</th>
<th>Award Short Name</th>
<th>PI Name</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>$3,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
<td>$3,000.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line Number</th>
<th>Charging Instructions</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$3,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$0.00</td>
<td>$3,000.00</td>
</tr>
</tbody>
</table>

Total: $3,000.00

Instructions for scanning

1. Print a copy of this submission form for each batch
2. Attach all supporting documentation behind the submission form
3. Place your cost transfer or JSA documentation package in your Multi-Function copier/scanner feeder, ensuring that this submission form is the top sheet
4. Select "Scanner", select "Folder", press the "JSA Cost Transfer" button, and confirm the file type is "TIFF"
5. Press the "Start" button

Once you have successfully scanned your document, it will be automatically matched to your batch and available for you to review in the JSA application within 15 minutes of scanning.

Questions?
For Cost Transfers on sponsored awards please contact the GCFA Review team at gcfa3@yale.edu
For all other JSA’s please contact the GA User Support Team at ga.usersupport@yale.edu
Upload documents in either the JSA or LD application as appropriate by selecting the "Attachments" or "Paperclip" icon pointed out below.

The "Attachments" or "Paperclip" icon will open the Oracle Upload Form.

From the **Main** tab:

In the **Category** field, the Preparer can select "Original Documentation Attached or "Additional Document Attachment" option and click **OK**. The option selected will then appear in the Category field. A shortcut can be performed by entering "or" for "Original Documentation or enter "a" for "Additional Document …" and tab to next field.

In the **Description** field, the Preparer enters a text description (i.e., backup documentation, PI approval) of the document(s) being attached.
From the **Source** tab:

In the **Data Type** field, the Preparer selects the **File** option and clicks **OK**. A shortcut can be performed by entering “fi” for “File” and tab to next field. The Oracle Upload Form will immediately launch in another IE window.
Click **Browse** to find file and **Submit** to upload and attach selected file.

The Oracle Upload Form

Confirmation message will display once file is uploaded successfully. Click on **Close Window** and return to the Attachments window in the JSA or LD application.
Click on **Yes** button to indicate file upload is complete and close “Attachments” window.
Note: If an attachment is not scanned or uploaded to a cost transfer (unless it is a reclass), an error message will display for the Department Approver upon pressing on the Dept Approval button in LD or changing status in JSA to "Approved by Dept." or "Ready for GCFA Approver."

Attachment message in LD

APP-YULD-02008: Attachments are required for this adjustments. Please attach documents.
Steps for adding Attachments: Go to the adjusted PTAEO in the Adjusted Distributions block and click on the paper clip icon on the toolbar for adding attachments.

Attachment message in JSA

Attachments are required for this adjustment. Please attach documents. Steps for adding Attachments: Go to the Journal field above and click on the paper clip icon on the toolbar for adding attachments.
SUBMITTING THE COST TRANSFER BATCH FOR DEPARTMENT APPROVAL

Once the Preparer completes the cost transfer by filling out the justification form and attaching or uploading the necessary supporting documentation, the batch is ready for review and approval by the Department Approver. All information is forwarded to the Department Approver by selecting the batch status “Requires Dept. Action” (see screen shot below)

a. In LD, once the Preparer selects the Submit button (must enter batch name and comments) and click OK, the system will automatically set the batch status to “Requires Dept. Action.”
b. In JSA, the batch status must be changed by clicking the “Beer mug” button pointed out below and select the status “Requires Dept. Action” and click OK:
APPROVING AND POSTING COST TRANSFERS IN ORACLE

To approve and post cost transfers involving sponsored projects, the batch status must be set to "Approved by Department".

a. In the JSA application, batch status must be changed to "Approved by Dept." and the "POST" button selected. It is important that the POST button in JSA is selected in order for the batch to post to the general ledger.

Note: If batch status is set to "Approved by Department" but the POST button is NOT selected, the batch is UNPOSTED and will not appear in the general ledger.
b. In the LD application, once the Department Approver selects the **Dept Approval** button, the system will automatically set the batch status to "**Approved by Dept.**" or "**Ready for GCFA Approval**" IF the cost transfer meets the condition(s) identified below.

**Exceptions:**

GCFA approval is required for cost transfers that a) meet certain threshold levels, b) are greater than 90 days, or c) involve certified effort. These validations have been pre-programmed into the application and will not allow the Department Approver to post the batch. IF an error message or note appears after selecting batch status to "Approved by Department", this indicates that the cost transfer must be reviewed by GCFA. The Department Approver is required to set the batch status to "**Ready for GCFA Approval**".

**Note:** In the LD application, once the Department Approver selects the “Dept Approval” button, the system will automatically set the batch status to “**Ready for GCFA Approval**” IF the cost transfer meets the condition(s) identified above.
The following pages are examples of error messages indicating that a particular cost transfer needs to be reviewed and approved or rejected by GCFA.

JSA Error Message when a line transaction exceeds 90 days:

APP-YUJL-02820: You are trying to post a transaction which is late according to Yale’s Cost Transfer Policy located at http://www.yale.edu/ppo/1305/1305.pdf. Please make sure you have reviewed the transaction dates and they are in accordance with the Expenditure Item data policy at http://www.yale.edu/ppo/Procedures/ga/EID/EID.pdf. Per the Cost Transfer Policy, if you proceed with this transaction you must include the nature of the extenuating circumstance for its lateness in the Cost Transfer Justification form and change the Batch Status to “Ready for GCFA Approval” for review and approval.

In the JSA application, the system will use what is entered in the Original Posting Period box to calculate the 90 days.
JSA Error Message when an award net-debit amount exceeds a $2,500 threshold:

ERS Look-back for PCE in LD
The effort reporting lookback feature, which provides information about certified/uncertified effort reports in ERS, validates based on the beginning and end dates entered in the ‘Find Distributions’ form.

LD Note Message when batch exceeds 90 days

APP-YUGL-02820: You are trying to post a transaction which is late according to Yale’s Cost Transfer Policy located at http://www.yale.edu/ppdev/policy/1305/1305.pdf. Please make sure you have reviewed the transaction dates and they are in accordance with the Expenditure Item date policy at http://www.yale.edu/ppdev/Procedures/qa/EID/EID.pdf. Per the Cost Transfer Policy, if you proceed with this transaction you must include the nature of the extenuating circumstance for its lateness in the Cost Transfer Justification form and change the Batch Status to “Ready for GCFA Approval” for review and approval.

PTAEO: 1041542.1.A06383.711100.726011.02 Dr Amt: 15141.67
In the LD application, the over 90 days calculation is determined by first looking at the transfer period begin date for the transaction entered, then identifies the last day of that month, and adds the 90 days.

LD batch exceeding $2,500 dollar threshold
### Actual Distributions

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Earnings Element</th>
<th>Amount</th>
<th>%</th>
<th>TF</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Adjusted Distributions

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Earnings Element</th>
<th>Amount</th>
<th>%</th>
</tr>
</thead>
</table>
|            | Regular S        | 3064.12| 100.00%
|            |                  |        |    |

Unaccounted Balance: $0.00

**Batch Status:** Returned to Dept. by GCF

**Information:**

- Federal Award
  - Amount over threshold: $2900.
REJECTING COST TRANSFERS IN ORACLE

Cost transfers that are rejected in Oracle may result in one of the following batch status:

- Rejected - Authorization
- Rejected - Award Benefit
- Rejected - Documentation
- Rejected - Explanation
- Rejected - Ext Circumstance
- Rejected - Restriction
- Suspense - Authorization
- Suspense - Award Benefit
- Suspense - Documentation
- Suspense - Explanation
- Suspense - Ext Circumstance
- Suspense - Restriction

<table>
<thead>
<tr>
<th>Batch Status</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rejected - Authorization</td>
<td>Rejected by OGRA - proper authorization was not provided</td>
</tr>
<tr>
<td>Rejected - Award Benefit</td>
<td>Rejected by OGRA - missing or inadequate benefit to the sponsored award</td>
</tr>
<tr>
<td>Rejected - Documentation</td>
<td>Rejected by OGRA - missing or incomplete documentation</td>
</tr>
<tr>
<td>Rejected - Explanation</td>
<td>Rejected by OGRA - inadequate explanation of the error and how it occurred</td>
</tr>
<tr>
<td>Rejected - Ext Circumstance</td>
<td>Rejected by OGRA - inadequate extenuating circumstance</td>
</tr>
<tr>
<td>Rejected - Restriction</td>
<td>Rejected by OGRA - award restrictions (i.e., requires sponsor approval, PDA vs. PDF, overhead, or outside of awarded dates)</td>
</tr>
<tr>
<td>Requiring Dept Action</td>
<td>Requires Department Approval</td>
</tr>
<tr>
<td>Returned to Dept by OGRA</td>
<td>Not Approved by OGRA</td>
</tr>
<tr>
<td>Suspense - Authorization</td>
<td>Suspension by OGRA - proper authorization was not provided</td>
</tr>
<tr>
<td>Suspense - Award Benefit</td>
<td>Suspension by OGRA - missing or inadequate benefit to the sponsored award</td>
</tr>
<tr>
<td>Suspense - Documentation</td>
<td>Suspension by OGRA - missing or incomplete documentation</td>
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<tr>
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</tr>
<tr>
<td>Suspense - Ext Circumstance</td>
<td>Suspension by OGRA - inadequate extenuating circumstance</td>
</tr>
<tr>
<td>Suspense - Restriction</td>
<td>Suspension by OGRA - award restrictions (i.e., requires sponsor approval, PDA vs. PDF, overhead, or outside of awarded dates)</td>
</tr>
</tbody>
</table>
If a cost transfer contains a debit to a sponsored award and a credit to a departmental account, the rejected cost transfer will have one of the following batch status:

Rejected – Authorization
Rejected – Award Benefit
Rejected – Documentation
Rejected – Explanation
Rejected – Ext Circumstance
Rejected – Restriction

In the JSA application, cost transfers that have a “Rejected” batch status as mentioned above, will be locked for edits changes and Unposted. Departments will need to delete the batch in Oracle. If the department fails to delete the batch within a reasonable amount of time, typically within 30 days, GCFA will delete it.

In the LD application, cost transfers that have a “Rejected” batch status as mentioned will be deleted by GCFA in order to make the salary line available for resubmission.

Rejected Cost transfers with a batch status of “Rejected” in the JSA application

<table>
<thead>
<tr>
<th>Batch Status</th>
<th>Approval Status</th>
<th>Source</th>
<th>Category</th>
<th>Period</th>
<th>Batch Name</th>
<th>Currency</th>
<th>Journal Debit</th>
<th>Journal Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unposted</td>
<td>Rejected - Authorization</td>
<td>Manual</td>
<td>YSCLinNonLab</td>
<td>SEP14-15</td>
<td>6B0112-MANNMT-13-OCT</td>
<td>USD</td>
<td>1,000.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Unposted</td>
<td>Rejected - Ext Circumstance</td>
<td>Manual</td>
<td>YSCLinNonLab</td>
<td>OCT14-15</td>
<td>6B0112-MANNMT-13-OCT</td>
<td>USD</td>
<td>3,000.00</td>
<td>3,000.00</td>
</tr>
<tr>
<td>Unposted</td>
<td>Rejected - Award Benefit</td>
<td>Manual</td>
<td>YSCLinNonLab</td>
<td>SEP14-15</td>
<td>6B0112-MANNMT-13-OCT</td>
<td>USD</td>
<td>300.00</td>
<td>300.00</td>
</tr>
<tr>
<td>Unposted</td>
<td>Rejected - Restriction</td>
<td>Manual</td>
<td>YSCLinNonLab</td>
<td>SEP14-15</td>
<td>6B0112-MANNMT-13-OCT</td>
<td>USD</td>
<td>1,000.00</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

If a cost transfer contains a debit to a sponsored award and a credit to a sponsored award, the rejected cost transfer will have one of the following batch status:

Suspense – Authorization
Suspense – Award Benefit
Suspense – Documentation
Suspense – Explanation
Suspense – Ext Circumstance
Suspense – Restriction

In the JSA and LD application, cost transfers that have a “Suspense” batch status will be Posted and result in a charge to the department’s suspense project account. However, the credit side of the cost transfer will be processed. The debit portion of the transfer will be moved and post against the suspense account, project 1052982. This action does not preclude a department from resubmitting the cost transfer at a later date with the appropriate documentation or justification supporting the cost transfer to the sponsored award.
Example of a JSA cost transfer being moved to a department suspense project account

Rejected cost transfers with a batch status of “Suspense” in the JSA application

Debit side of entry will be changed to Dept’s Suspense Project Account
Example of an LD cost transfer being moved to a department suspense project account

Rejected cost transfer with a batch status of “Suspense” in the LD application