



AU SPAN 7/31/23

NON-SALARY COST TRANSFERS

MOVING ALLOWANCES

Non-Salary Cost Transfers

- ▶ Policy is on CGA website
- ▶ Policy is based on federal regulations and the DEC procedures established by the Controller's office
- ▶ Submission deadlines:
 - ▶ If transferring TO sponsored FOP or cost share FOP, within 90 days of when the transaction was recorded OR within 90 days of new fund setup
 - ▶ If transferring FROM sponsored FOP or cost share FOP to an unrestricted FOP, any time an error is discovered

Non-Salary Cost Transfers

- ▶ Through 6/30/23 nearly 1,400 JV documents have been submitted to CGA for review
- ▶ Through 6/30/23, 31% of those have been returned for revision
- ▶ Most common reasons for return:
 - ▶ Incorrect description
 - ▶ Incorrect SSB/eprint/Banner FOP printout attachment
 - ▶ Missing supporting documentation
 - ▶ Incorrect FOAP element
 - ▶ More information/clarification needed to required questions

Non-Salary Cost Transfers

► Incorrect Description

- Each Description should be the Transaction date and document number from Banner

	#	Bank*	Rule*	Chart*	Fund*	Orgn	Acct*	Prog	Actv	Locn	C/D +/-*	Amount*	Description*	Ref No.
Clear-> -->	1	05	DEC	A	200719	136200	70270	2000			D	193.37	2/9/23 PCARD EXPEDIA	

	#	Bank*	Rule*	Chart*	Fund*	Orgn	Acct*	Prog	Actv	Locn	C/D +/-*	Amount*	Description*	Ref No.
Clear-> -->	1	05	DEC	A	200719	136200	70270	2000			D	193.37	Transfer from startup	

► Correct

	#	Bank*	Rule*	Chart*	Fund*	Orgn	Acct*	Prog	Actv	Locn	C/D +/-*	Amount*	Description*	Ref No.
Clear-> -->	1	05	DEC	A	200719	136200	70270	2000			D	193.37	3/29/23 JC000135	

Non-Salary Cost Transfers

- ▶ Incorrect SSB/eprint/Banner FOP printout attachment
 - ▶ Should include full FOAP (and activity code if used) and all transaction details

Report Parameters

Organization Budget Status Detail Report			
Summary Year to Date Transaction Report			
Period Ending Sep 30, 2023			
As of Jul 31, 2023			
Chart of Accounts:	A Auburn University	Commitment Type:	All
Fund:	101002 AU Unrestricted Other	Program:	All
Organization:	136444 BiologicalSci Ronald Bassar Startup	Activity:	All
Account:	70270 Individual Out-of-State Travel	Location:	All

Document List

Transaction Date	Activity Date	Document Code	Vendor/Transaction Description	Amount	Rule Class Code
Mar 29, 2023	Mar 29, 2023	JC000135	BS AMERICAN AIRLINES	33.75	PCD
Mar 29, 2023	Mar 29, 2023	JC000135	BS EXPEDIA 72488109923000	214.63	PCD
Mar 29, 2023	Mar 29, 2023	JC000135	BS EXPEDIA 72488112045027	193.37	PCD

Non-Salary Cost Transfers

- ▶ Incorrect SSB/eprint/Banner FOP printout attachment
 - ▶ **Correct**

Report Parameters

Organization Budget Status Detail Report			
Summary Year to Date Transaction Report			
Period Ending Sep 30, 2023			
As of Jul 31, 2023			
Chart of Accounts:	A Auburn University	Commitment Type:	All
Fund:	101002 AU Unrestricted Other	Program:	2050 Departmental Research expense
Organization:	136444 BiologicalSci Ronald Bassar Startup	Activity:	All
Account:	70270 Individual Out-of-State Travel	Location:	All

Document List

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Mar 29, 2023	Mar 29, 2023	JC000135	BS AMERICAN AIRLINES	33.75	PCD
Mar 29, 2023	Mar 29, 2023	JC000135	BS EXPEDIA 72488109923000	214.63	PCD
Mar 29, 2023	Mar 29, 2023	JC000135	BS EXPEDIA 72488112045027	193.37	PCD

Non-Salary Cost Transfers

- ▶ Missing supporting documentation
 - ▶ A copy of the original receipt/voucher/invoice should be attached
 - ▶ Dates should be clear
 - ▶ Business purpose should be documented
- ▶ Incorrect FOAP element
 - ▶ The sponsored FOP must use the correct Organization and Program code assigned at setup --- can use Grants Listing in Master Contact List to verify
 - ▶ The credit FOP must match exactly what was recorded in Banner

Non-Salary Cost Transfers

- ▶ More information/clarification needed to required questions

If debiting a sponsored fund, answers to three questions are required:

1. Why was the expense not originally charged to the fund to which it is being transferred? Please explain fully. (An explanation that merely states that the transfer is "to correct an error" or "to transfer to correct project" or "expenditure inadvertently changed to incorrect fund" is insufficient.)
2. What is the benefit to the fund being charged? Describe how this charge is a proper and allowable cost to the sponsored project.
3. What action is being taken to prevent the necessity for this type of transfer in the future?

Non-Salary Cost Transfers – SSB resources

Click the links below to see special instructions for filling out types of JVs :

[DECs \(department error corrections\)](#) - [DECs \(department error corrections\)](#) [Sponsored Funds](#)

[Click here for more instructions on copying data from Excel and pasting it into the spreadsheet](#)
[Click here to download the Excel template spreadsheet to use for copying data](#)

[Copy from data spreadsheet](#)

ssbprod.auburn.edu says

DECs (department error corrections) are prepared to correct an error on a FOAP.

When submitting a DEC, please be sure the description field on each line contains the original transaction date and the original document number for the entry you are correcting. Supporting documentation should include a copy of the original transaction where the error was made, as well as a screen shot from Banner showing the FOAP where the original transaction posted.

OK

ssbprod.auburn.edu says

In addition to the standard DEC rules (see DEC's help link on this page), if the DEC transfers expenditures TO a sponsored FOAP (Contract, Grant, or Cooperative Agreement), you will be required to explain and justify the need for the transfer. You must explain how the error occurred, why the expenditure belongs on the FOAP to which it is being transferred, and what actions are being taken to keep errors like this from occurring in the future. The justification of "To correct an error" will not be acceptable.

OK

Non-Salary Cost Transfers – SSB resources

Finance>Master Contact List>Hierarchies>Grants Listing

Personal Information Student Financial Aid Employee Finance Gateway to Grades

Search Go

SITE MAP HELP EX

Departments Contact Lists Banner Queues Employee Info Hierarchies Search Other

FUND ORGN ACCT PROG ACTV LOCN Grant Listing HR Job Classes Job Positions Job Locations

List below is sortable by clicking on the heading column, searchable by mousing to the righthand side of the heading column, and downloadable by button at the bottom. Click the link below to see instructions for using the Grant Listing.

Using the Grants Listing

Uncheck to hide column. Click columns to sort/filter

☒ GrantCode

☐ Status

☒ StartDate

☒ EndDate

☒ ExpendEnd

☒ Fund

☒ FundTitle

☒ MaxFunding

☐ Budget

☐ CurMonExps

☐ FYTDExps

☐ PTDExps

☐ Encumbrances

☒ BalanceAvai

☒ Responsible

☐ College

☐ Title

☐ LongTitle

☐ Agency

☒ PI

☐ COPIs

☐ SponsorID

☐ Type

☐ CFDA

☒ ICRate

☐ ICBasis

☐ TuitionAttr

☐ Campus

☐ Location

☐ FundStatus

☒ FundPredecessor

☒ FundProgramCode

Grant List Details														
GrantCode	StartDate	EndDate	ExpendEnd	Fund	FundTitle	Y	MaxFunding	BalanceAvai	Responsible	PI	Y	ICRate	FundPredecessor	FundProgramCode
G000161...	2022/11/01	2024/06/30	2024/09/28	200920	NSF-DEB-2247042-PSC		\$430,621.00	\$268,512.31	136200 - Biological Sciences	Ronald Bassar			200000 - National Science Foundation C/G	2000 - Sponsored Research Basic
G000161...	2022/11/01	2024/06/30	2024/09/28	200919	NSF-DEB-2247042		\$777,908.00	\$165,343.26	136200 - Biological Sciences	Ronald Bassar	26		200000 - National Science Foundation C/G	2000 - Sponsored Research Basic

Employee Transition Allowances and Sponsored Funds

- ▶ HR policy
- ▶ Taxable benefit to cover their personal moving, relocation, and employment transition costs
- ▶ Paid through Payroll with TMA earn code

Employee Transition Allowances and Sponsored Funds

▶ According to Uniform Guidance section [200.464](#), relocation costs may be considered allowable costs on federal funds under certain circumstances, subject to certain limitations. Below are some of the considerations for allowability:

- Determination that the position is considered essential and allocable to the project and necessary to complete the project's scope of work
- The move is for the benefit of the employer
- Reimbursement is in accordance with an established written policy consistently followed by the employer
- *Reimbursement does not exceed actual (or reasonably estimated) expenses*

▶ **Because AU Policy no longer requires receipts, we cannot certify that the payment does not exceed actual costs; therefore, TMA payments should not be recorded on sponsored funds.**

Questions?