



Payroll Cost Transfer Request Justification Form

Expenditure(s) being transferred:

Original Accounting Date: ___/___/___

Request Timeliness:

Is request > 90 days after accounting date of transaction? Yes ___ No ___

Justification Section: All cost transfer requests must answer questions 1 and 2; all cost transfer requests **more than 90 days from the accounting date of the original transaction must answer all 4 questions**. Please provide a full explanation for the necessity of processing this cost transfer request by answering the questions below. If warranted, attach additional narrative.

1. Why were the expenses included in this cost transfer request originally charged to the current chart string(s)?

2. Why should these expenses be transferred to the proposed chart string(s)?

3. Why is this cost transfer being requested more than 90 days after the accounting date of the original transaction and what extenuating circumstances justify this expense transfer?

4. What organizational corrective action has been instituted to prevent this type of cost transfer from occurring in the future?

Department/Academic Unit:

Preparer Signature: Name: _____ Date: _____

Department Approver: Name: _____

Department Approver Signature: _____ Date: _____

Untimely Requests approvals:

Principal Investigator: Name: _____

Principal Investigator's Signature _____ Date: _____

Dept Chair/Dean's Office Signature (if required): _____ Date: _____

Note: By signing above, you are certifying that the cost to be transferred is an appropriate expenditure for the sponsored agreement charged and that the expenditure complies with the terms and restrictions governing that sponsored agreement.

Hourly Wage Effort Certifier: Name: _____

Hourly Wage Effort Certifier Signature (required): _____ Date: _____

Note: By signing above, you certify that the bi-weekly hours being moved were worked on the receiving sponsored agreement and if you are certifying on behalf of this employee that you have first-hand knowledge of the work performed. I understand that falsification of effort statements may result in potential disallowed costs, penalties and/or actions under the federal False Claims Act.

Central Unit:

Sponsored Project Administration Signature (If required): _____ Date: _____

Financial & Cost Accounting Services Signature: _____ Date: _____

Associate Controller Signature (if required): _____ Date: _____



Payroll Cost Transfer Request Form Instructions

Purpose: This form should only be used for payroll cost transfers which occur outside the PeopleSoft salary change distribution on-line process. Examples are hourly wage cost transfers and Addition Pay Retro revisions.

Completing the Form - Upon confirmation from the Principal Investigator (PI) that an expenditure transfer request is appropriate, the department must complete all requested fields on the cost transfer justification form. Definitions of the cost transfer form requested fields are:

Original Accounting Date: The general ledger accounting date of the original transaction. If a group of transactions are being transferred, use the accounting date of the oldest transaction.

Submission Date: The last signature in the approval workflow on the cost transfer form prior to central unit approvals.

Request Timeliness: If the submission date is greater than 90 days after the accounting date of the original transaction, place a check mark.

Question 1: The response should provide sufficient detail so that an independent reviewer can ascertain why the corrective action will satisfactorily address the reason for the error. A statement that merely states "to correct error" or "to transfer to correct account" is not sufficient.

Question 2: The response should provide sufficient detail to address the four guiding cost principles of allowability, allocability, reasonableness and consistency (Is this typically a direct expense on a sponsored agreement?).

Question 3: The response should provide sufficient detail on what extenuating circumstances warrant approval of the cost transfer request. Answer only if the request is untimely as defined in the cost transfer operating procedure.

Question 4: The response should provide sufficient detail on what systemic corrective action will be instituted within the department/academic unit's business practices to prevent this type of error from occurring in the future. Answer only if the request is untimely as defined in the cost transfer operating procedure.

Signature Requirements – The individual who prepares the cost transfer shall not be the same person who approves it. If the cost transfer request is >90 days after the accounting date of the original transaction, the PI of the sponsored agreement(s) receiving the charge must approve the cost transfer request.

If the respective Department Chair or Dean's office of the department also wishes to approve the cost transfer, the cost transfer prepare is responsible to route the form and supporting documentation accordingly before submission.

Original signatures or encrypted digital signatures required.

Certification Requirement – All hourly wages are certified by the employee at the time the hours are submitted. Therefore, all wage transfers being moved onto a sponsored project, either as a direct expense or as cost share, require a recertification from an individual with first-hand knowledge of the work performed.

Documentation Requirements – Ensure that all appropriate supporting documentation is submitted with the cost transfer justification form. Acceptable documents are:

Additional Pay Revisions: A revised copy of the original additional pay form

Hourly Wages: UV_TL_Payable_Detail query. [Click here](#) for a summary sheet of processing information for hourly wage transfers.

Central Unit Review/Approval Process of Payroll Cost Transfers – Submit the completed payroll cost transfer request to Payroll Services via email Retro@uvm.edu or by hardcopy to 237 Waterman. The central unit review/approval process:

Payroll Services:
237 Waterman Building
(802) 656-6600

Financial & Cost Accounting Services:
333 Waterman Building

Note: The Associate Controller must approve all untimely payroll cost transfers and Sponsored Projects Administration (SPA) approves cost transfers within 30 days of the end date of the sponsored agreement for budget purposes.

All cost transfers that are deemed incomplete by the reviewing central unit shall be returned immediately to the department.
