

UAS GM 14: Cost Transfers—Journal Vouchers

APPLICABILITY

This policy applies only to cost transfers between or to sponsored projects. Please refer to the complete [UAS 60 Day Cost Transfer Policy](#) found on the Administrative Services, Grants website.

POLICY

It is the policy of the University that salary costs be charged to the appropriate sponsored project when first incurred. However, there may be circumstances in which it is necessary to transfer these expenditures subsequent to the initial recording of the charge. Such transactions require monitoring for compliance with UAS policy, Federal regulations, sponsor specific guidelines, and the cost principles that guide fiscal activities on sponsored projects. In order to maintain consistency in the treatment of cost transfers, this policy will be applied to all sponsored projects (Federal and Non-Federal) in the absence of written sponsor regulations.

It is the responsibility of the Principal Investigator to provide fiscally-sound management of project expenses. (See also GM 4: PI Responsibilities; UAS Cost Transfer Policy)

Journal Vouchers

Journal Vouchers are used for correcting non-salary charges. UAS Journal Vouchers are to be routed to the Grants Office, where they are reviewed for compliance and if approved entered in to Banner.

All Journal Voucher Forms must be accompanied by source documentation. In most cases, this will be a copy of the banner screen (FGITRND) where the expense currently resides. All Journal Vouchers must be signed by the PI and/or a financial manager assigned to the grant.

However, if the correction is required due to the result of a clerical error, then the Journal Voucher Form need not be signed by the PI.