OVPR SPS
Guidance for General Ledger Transfer (GLT)

Purpose:

The purpose of this document is to assist department administrators with submitting the General Ledger Transfer (GLT) E-doc in Kuali Financial Systems (KFS) impacting sponsored awards and their related accounts. This guide will go over the following:

1. When to use the GLT Document vs. the online cost transfer web form
2. How to complete the GLT
3. List of common scenarios where standard responses can be provided

Additional Resources:

1. ITS Guides: https://pmo.its.uconn.edu/knowledgebase/

When to Use

The GLT should be used to add or remove any non-payroll transactions to/from sponsored awards including related accounts (e.g., match accounts) throughout the life of the award, including the closeout period. The GLT must be used when resolving direct cost overages on the account, with two exceptions: (1) direct cost overages less than $25, and (2) accounts that only have payroll/fringe transactions and a Payroll adjustment is not feasible, both of which will be processed by SPS. When a Payroll adjustment is feasible, the cost-transfer must be submitted via the online web form.

Exception:

Fiscal Year:
If you are moving expenses from a Non-Project/Fiscal Account (usually 2-L accounts) that were posted in a prior fiscal year to a sponsored award, you cannot process a GLT due to a parameter limitation in the system. In this instance you must submit the cost transfer request via the online web form. Upon receipt and approval of the web form, SPS will submit a Distribution of Income and Expenses (DI) to move the expense(s)

Example:
- 2345670 -> 5123450
- Transaction was posted to 2345670 on 06/28/2020
- Cost-Transfer submitted 07/15/2020 -> online web form required
- SPS submits DI to move transaction

How to Complete the GLT

When submitting a GLT you may need to submit multiple transactions if the reason for moving the expenses are different. It may be possible to move from one account to multiple accounts if the reason for the adjustment is uniform. However, if the reason for the adjustment differs per transaction being moved, please submit multiple GLT’s.

If the FO of the account is not the initiator of the GLT, please make sure to review the following when approving the transaction:

1. Review the allowability and allocation of expenditures being moved
2. Make sure to review the Late Adjustment Certification section to ensure accurate and robust responses

Sections of the GLT:

1. Description:
   a. Use the naming conventions listed below for the different GLT’s. *Note:* the KFS# in the description should be the account the transition is moving TO.
      i. Cost Transfer: KFS#-PI Last Name-Cost Transfer
         1. Ex. 1234560-Husky-Cost Transfer
      ii. Object Code Adjustment: KFS#-PI Last Name-Correct Object Code
         1. Ex. 1234560-Husky-Correct Object Code

2. Accounting Lines Lookup:
   a. Fiscal Year: select the fiscal year that the transaction occurred in
   b. Account Number: enter the account the transaction is moving FROM
   c. Object Code: enter in the object code of the transaction (optional)
   d. Document Number: enter the E-doc of the original transaction if known (optional)

Now you can select your transaction. Please see the general GLT Guide from ITS linked above to learn more about the different options for searching and selecting transactions.

3. Next select “Copy All” from the Accounting Lines Section. This will copy all the transactions you have selected down to the “To” line so you can change the account or object code of the transaction.
4. The next step is unique to sponsored awards: The Late Adjustment Certification. This involves a series of questions related to the cost transfer, these questions are similar to the questions found on the online Cost-Transfer web form. If there is a sponsored award involved in the GLT these questions will need to be answered. If they are not the e-doc will give you an error and will not be able to be submitted.
   a. Note: Please see below for some standard answers for some exceptions. If your situation does not match any of the below, please answer the questions as you would the online web form.

5. Attach any other relevant information – remember once something is attached it cannot be removed.
6. Submit!

GLT Scenarios with Standard Responses Provided:

Continuation Account:
If a transaction is posted to a continuation account, a GLT should be submitted to move the transaction to the account it belongs to. If the transaction is being moved to the originally intended account, please refer to the section below for standard answers to the Late Adjustment Certification. If you are moving the transaction to an account other than the originally intended account, submit the GLT as you normally would, and answer the Late Adjustment Certification responses accordingly.

- Why is this cost transfer needed?
  o Moving Expense which posted to Continuation account to originally intended project account.
- How was this error or situation discovered? Please include the reason this was originally charged to account being credited.
  o After review of continuation account. Due to a system parameter charges are posted to continuation account if expense is received >90 days after account expiration date.
- Please provide details of the items purchased or services obtained and how this expenditure benefits the new account/project charged. What percentage of the expenditure(s) is being requested to be charged to the debit account?
  o See original transaction for specific detail.
• Is the transfer over 90 days? If yes, why is this request being made more than 90 days after the original charge?
  o If greater >90 days, provide justification for >90 day movement
  o If < 90 days, N/A
• For over 90 days only: What corrective action is being taken to prevent the future need for such transfers?
  o If greater >90 days, provide corrective action for >90 day movement
  o If < 90 days, N/A

Subject Incentives:
If gift cards are purchased via procurement card they will need to be allocated (typically before the gift cards are given to participants). In this case you will need to allocate the gift card to a 4-L account as a temporary holding place. Please refer to the standard responses below when processing the GLT to move the expense to the applicable project account once the gift cards have been distributed.

• Why is this cost transfer needed?
  o Moving Expense which posted to unrestricted account to originally intended project account.
• How was this error or situation discovered? Please include the reason this was originally charged to account being credited.
  o Could not post subject incentive expense to project account until subject incentive was distributed to participant. Moving expense now that the incentive has been distributed.
• Please provide details of the items purchased or services obtained and how this expenditure benefits the new account/project charged. What percentage of the expenditure(s) is being requested to be charged to the debit account?
  o Subject Incentives.
• Is the transfer over 90 days? If yes, why is this request being made more than 90 days after the original charge?
  o If greater >90 days, provide justification for >90 day movement
  o If < 90 days, N/A
• For over 90 days only: What corrective action is being taken to prevent the future need for such transfers?
  o If greater >90 days, provide corrective action for >90 day movement
  o If < 90 days, N/A

Resolving an Overage

If resolving an overage using an unrestricted account you can use the following standard responses.

Standard Responses:
• Why is this cost transfer needed?
  o Please provide a response as you would the online webform.
• How was this error or situation discovered? Please include the reason this was originally charged to account being credited.
  o Expense is allowable but there are insufficient funds to support the purchase.
• Please provide details of the items purchased or services obtained and how this expenditure benefits the new account/project charged. What percentage of the expenditure(s) is being requested to be charged to the debit account?
Moving to unrestricted account.

- Is the transfer over 90 days? If yes, why is this request being made more than 90 days after the original charge?
  - If greater >90 days, provide justification for >90 day movement
  - If < 90 days, N/A

- For over 90 days only: What corrective action is being taken to prevent the future need for such transfers?
  - If greater >90 days, provide corrective action for >90 day movement
  - If < 90 days, N/A

Correcting Object Codes:
If you need to adjust the object code for an expense within the same account which has already posted to the account, you will process a GLT. You are still required to enter Late Adjustment Certification responses. Standard answers are detailed in the next section.

For all questions provide the following response:
- N/A – Not a cost transfer – this is a reclassification of expenses within the same award

Common Reasons for Cost Transfers May Include:

1. Clerical or data entry error.
2. Expenditure was a benefit to a project other than the one charged.
3. Expenditure was a benefit to more than one project. Cost Transfer is needed to move a portion of the expenditure to reflect actual use of resources.
4. Continuing project in a new account.
5. Pre-Award costs charged to a department account or other unrestricted account.
6. After review of account financial statements, expenditure determined to be not allowable/allocable to this account.
7. Other (Please provide your own detail)