

## Question 2: Allowability

Review the following documents:

- Documentation needed (page 10)
- Cost Transfer backup (page 11-13)

Q2: What issues, if any, do you see for **cost transfer allowability**?

# Grant Document for Expenditures (page 1 of 2)

Grant	Sponsored Program (IO)		Sponsored Class	GL Account / Commitment item	Posting date	Text	Document Type	FI Document Number	Reference Doc.Number	Reference Post.Line	Vendor	Vendor Invoice	PO Number	SC Number	Expenditures	Date paid				
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	02/28/2019	RESULTOS, GRANT, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	4,000.00	2/28/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	02/28/2019	TUBES, T, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	2,000.00	2/28/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	03/31/2019	RESULTOS, GRANT, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	4,000.00	3/31/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	05/31/2019	RESULTOS, GRANT, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	4,000.00	5/31/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	06/28/2019	TUBES, T, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	2,000.00	6/28/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	07/31/2019	TUBES, T, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	2,000.00	7/31/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	09/30/2019	TUBES, T, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	2,000.00	9/30/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500010	FACULTY FULL TIME	01/31/2020	TUBES, T, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	2,000.00	01/31/2020
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500070	SUMMER SALARY OB	06/28/2019	RESULTOS, GRANT, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	4,000.00	6/28/2019
50200008	BUCWC	9500000009	BUCWC Year 01	02 SALARIES & WAGES	500070	SUMMER SALARY OB	07/31/2019	RESULTOS, GRANT, U#####	Y2	Payroll Posting	#	-	#	#	-	#	#	#	4,000.00	7/31/2019
50200008	BUCWC	9500000009	BUCWC Year 01	03 FRINGE	860200	FRINGE ALLOC EXTERNL	02/26/2019	Not assigned	ZF	FICO Recon	1004123456	3002070501	1	#	-	#	#	#	1,440.00	2/26/2019
50200008	BUCWC	9500000009	BUCWC Year 01	03 FRINGE	860200	FRINGE ALLOC EXTERNL	03/29/2019	Not assigned	ZF	FICO Recon	1004123457	3002070520	1	#	-	#	#	#	960.00	3/29/2019
50200008	BUCWC	9500000009	BUCWC Year 01	03 FRINGE	860200	FRINGE ALLOC EXTERNL	05/29/2019	Not assigned	ZF	FICO Recon	1004123458	3002070531	1	#	-	#	#	#	960.00	5/29/2019
50200008	BUCWC	9500000009	BUCWC Year 01	03 FRINGE	860200	FRINGE ALLOC EXTERNL	06/26/2019	Not assigned	ZF	FICO Recon	1004123459	3002070540	1	#	-	#	#	#	1,440.00	6/26/2019
50200008	BUCWC	9500000009	BUCWC Year 01	03 FRINGE	860200	FRINGE ALLOC EXTERNL	07/29/2019	Not assigned	ZF	FICO Recon	1004123460	3002070560	1	#	-	#	#	#	1,440.00	7/29/2019
50200008	BUCWC	9500000009	BUCWC Year 01	03 FRINGE	860200	FRINGE ALLOC EXTERNL	09/28/2019	Not assigned	ZF	FICO Recon	1004123461	3002070580	1	#	-	#	#	#	480.00	9/28/2019
50200008	BUCWC	9500000009	BUCWC Year 01	03 FRINGE	860200	FRINGE ALLOC EXTERNL	01/31/2020	Not assigned	ZF	FICO Recon	1004123475	3002070590	1	#	-	#	#	#	480.00	1/31/2020
50200008	BUCWC	9500000009	BUCWC Year 01	04 MATERIALS AND SUPPLIES	510100	NON-CAPITAL/MINOR EQ	02/01/2019	AMAZON	ZK	Cost Transfer <90	1111111111	1111111111	1	#	#	#	#	#	15.99	2/1/2019
50200008	BUCWC	9500000009	BUCWC Year 01	05 CAPITAL EQ UIP	571400	MOVEABLE CAPITAL EQU	12/31/2019	B_GRAPHITIS_RPI	RE	Invoice - Gross	5110800000	5110800000	1	10000925	Research Prec Instr Inc.	52210	8500571234	10010612345	11,000.00	
50200008	BUCWC	9500000009	BUCWC Year 01	07 TRAVEL FOREIGN	513700	TRAVEL-FOREIGN	07/15/2019	G_RESULTOS - CWC GERMANY	YT	Concur Invoice	2100120000	2100120000	4	#	-	000000000208287	#	#	1,200.00	7/15/2019
50200008	BUCWC	9500000009	BUCWC Year 01	07 TRAVEL FOREIGN	513700	TRAVEL-FOREIGN	08/15/2019	B_GRAPHITIS - CWC ITALY	YT	Concur Invoice	2100120001	2100120001	6	#	-	000000000208287	#	#	1,000.00	8/15/2019
50200008	BUCWC	9500000009	BUCWC Year 01	07 TRAVEL FOREIGN	513700	TRAVEL-FOREIGN	08/28/2019	B_GRAPHITIS - CWC FRANCE	YT	Concur Invoice	2100120002	2100120002	8	#	-	000000000208287	#	#	1,000.00	8/28/2019
50200008	BUCWC	9500000009	BUCWC Year 01	08 SUBAWARDS	517510	SUBCONTRACTS <\$25,00	03/18/2019	*4500001234 Jan-Feb 19	KR	Vendor Invoice	1900705089	1900705089	1	30000123	ABC	1	#	#	25,000.00	3/18/2019
50200008	BUCWC	9500000009	BUCWC Year 01	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	03/18/2019	*4500001234 Jan-Feb 19	KR	Vendor Invoice	1900705089	1900705089	2	30000123	ABC	1	#	#	33,500.00	3/18/2019
50200008	BUCWC	9500000009	BUCWC Year 01	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	08/22/2019	*4500001234 Mar-July 19	KR	Vendor Invoice	1900705089	1900705089	2	30000123	ABC	2	#	#	41,500.00	8/22/2019
50200008	BUCWC	9500000009	BUCWC Year 01	08 SUBAWARDS	517520	SUBCONTRACTS >\$25,00	02/08/2020	*4500001234 January 2020	KR	Vendor Invoice	1900705089	1900705089	2	30000123	ABC	FINAL	#	#	23,495.00	2/8/2020
50200008	BUCWC	9500000009	BUCWC Year 01	35 F&A	860100	F&A EXTERNAL	02/01/2019	Not assigned	ZF	FICO Recon	1003950836	3001999505	1	#	-	#	#	#	10.39	2/1/2019
50200008	BUCWC	9500000009	BUCWC Year 01	35 F&A	860100	F&A EXTERNAL	02/26/2019	Not assigned	ZF	FICO Recon	1003950836	3001999505	1	#	-	#	#	#	4,836.00	2/26/2019
50200008	BUCWC	9500000009	BUCWC Year 01	35 F&A	860100	F&A EXTERNAL	03/18/2019	Not assigned	ZF	FICO Recon	1003950836	3001999505	1	#	-	#	#	#	16,250.00	3/18/2019

Q1

Q3

Q3

Q2

Q1

Q1

Q3

## Allowable Costs/ Cost Principles



- **Salary expenses:** (i) the PA15 Labor distribution report, (ii) the PAR, SAP/HR job description, (iv) evidence of salary increases and increase approvals.
- **Non-salary expenses:** Invoice and AP disbursement request form, purchase order/shopping cart (see Procurement), P.Card approval, Concur expense report , etc.
- **Cost transfers:** journal entry or salary along with PAFO approval, PI approval (if over 90 days), BW report showing original posting, and all additional supporting documentation (invoice, PAR).
- **Budget-to-Actual:** screenshot from the Business Warehouse showing total Budget allowed per the Grant and cumulative expenditures to date.

# Cost Transfer backup

**Display Document: Data Entry View**

Menu | [Dropdown] | [Back] [Exit] [Cancel] [System] | [Change Display/Change Mode] [Display Another Document] [Select Individual Object] [Dis]

**Data Entry View**

Document Number: 11111111111 | Company Code: TRBU | Fiscal Year: 2019

Document Date: 01/24/2019 | Posting Date: 02/01/2019 | Period: 8

Reference: AMAZON [Redacted] | Cross-Comp.No. [Redacted]

Currency: USD | Texts exist:  | Ledger Group: [Redacted]

Key	Account	Description	Text	Amount	BusA	Fund	Cost Center	Order	W...	Grant
50	510100	NON-CAPITAL/MINOR EQ	Amazon [Redacted]	15.99	2MED	1000570000	2572010000			GRANTNR
40	510100	NON-CAPITAL/MINOR EQ	Amazon [Redacted]	15.99	2MED	2500000001	950000009			50200008

## Workflows for current context

**Workflows for Current Context**

Title	Creation ...	Creation ...	Status	Task
Workflow started for 11111111111	01/24/2019	10:09:56	Completed	Journal Entry Workflow Initiated

  

Title	Creation ...	Creation ...	Status	Task
Journal Entry 11111111111 <a href="#">View Grants Used</a>	02/08/2019 - 12:09:07	02/08/2019 - 12:09:07	Completed	BUworks at Boston University
<a href="#">Determine PAFO Level Approvers for IRUIZ</a>	02/08/2019 - 12:09:07	02/08/2019 - 12:09:08	Completed	BUworks at Boston University
<a href="#">Determine if document is for BMC Salary</a>	02/08/2019 - 12:09:08	02/08/2019 - 12:09:08	Completed	BUworks at Boston University
<a href="#">Determine PAFO Level Approvers for IRUIZ</a>	02/08/2019 - 12:09:08	02/08/2019 - 12:09:08	Completed	BUworks at Boston University
<a href="#">Get Journal Entry Cost Objects for 11111111111</a>	02/08/2019 - 12:09:08	02/08/2019 - 12:09:08	Completed	BUworks at Boston University
J 11111111111 <a href="#">K ready for PAFO1 approval</a>	02/08/2019 - 12:09:08	02/22/2019 - 14:49:30	Completed	Approved QING ZHANG
<a href="#">Determine PAFO Level Approvers for IRUIZ</a>	02/22/2019 - 14:49:30	02/22/2019 - 14:49:30	Completed	BUworks at Boston University
<a href="#">Get Journal Entry Cost Objects for 11111111111</a>	02/22/2019 - 14:49:30	02/22/2019 - 14:49:30	Completed	BUworks at Boston University
JE 11111111111 <a href="#">ready for PAFO2 approval</a>	02/22/2019 - 14:49:30	02/22/2019 - 16:26:29	Completed	Approved KATHLEEN PANTALEON
<a href="#">Journal Entry - Budget Approvers</a>	02/22/2019 - 16:26:30	02/22/2019 - 16:26:30	Completed	BUworks at Boston University

**NON SALARY COST TRANSFER REQUEST FORM**

THE FOLLOWING NON SALARY COST TRANSFER HAS BEEN SUBMITTED IN SAP.  
THIS ADJUSTMENT HAS BEEN SUBMITTED LESS THAN OR EQUAL TO 90 DAYS FROM THE ORIGINAL TRANSACTION DATE.

**I. Non Salary Cost Transfer Details:**

Total Amount:

Doc header text: Amazon/

Document:

**II. Information provided in support of the Non Salary Cost Transfer:**

- Justification supporting the necessity of the transfer:

- A detailed explanation of what caused the error and how it was discovered. An explanation that states to 'correct a clerical error' or 'transfer to correct grant or contract' is not sufficient:



**Final Details for Order # [REDACTED]**

[Print this page for your records.](#)

**Paid By:** Boston University  
**Placed By:** [REDACTED]  
**Order Placed:** [REDACTED]  
**Amazon.com order number:** [REDACTED]  
**Order Total: \$15.99**

**Business order information**

**Fund Center:** Charge to IO# [REDACTED]

**Shipped on November 21, 2018**

**Items Ordered** **Price**  
1 of: *USB C to HDMI + VGA, CableCreation USB Type C (Thunderbolt 3 Compatible) to HDMI 4K+VGA Adapter, Compatible MacBook Pro/Chromebook Pixel/Dell XPS 13/1* \$15.99  
Sold by: CableCreation ([seller profile](#)) | Product question? [Ask Seller](#)  
Business Price

Condition: New

**Shipping Address:**

[REDACTED]

Boston, MA 02118  
United States

Item(s) Subtotal: \$15.99  
Shipping & Handling: \$0.00  
-----  
Total before tax: \$15.99  
Sales Tax: \$0.00  
-----

**Total for This Shipment: \$15.99**

**Shipping Speed:**

Two-Day Shipping

**Payment information**

**Payment Method:**

Visa | Last digits: [REDACTED]

Item(s) Subtotal: \$15.99  
Shipping & Handling: \$0.00  
-----  
Total before tax: \$15.99  
Estimated tax to be collected: \$0.00  
-----

**Grand Total: \$15.99**

**Credit Card transactions**

Visa ending [REDACTED] : \$15.99

To view the status of your order, return to [Order Summary](#).