



UC San Diego

Policy & Procedure Manual

[Search](#) | [A-Z Index](#) | [Numerical Index](#) | [Classification Guide](#) | [What's New](#)

ACCOUNTING PROCEDURES - GENERAL

Section: 300-3 EXHIBIT A

Effective: 07/01/1991

Supersedes: 01/05/1976 350-3

Review Date: TBD

Issuance Date: 07/01/1991

Issuing Office: Extramural Funds

EXHIBIT A

Journal Type: _____ Document #: _____

UCSD

University of California, San Diego

NON-PAYROLL EXPENDITURE TRANSFER

(Preparation Instructions on next page)

Effective Date ____ / ____ / ____ Page ____ of ____

	Organization Name	Index 7	Fund 6	Account 6	Transaction Document#	Ledger Date	Reference 10	Debit 17	Credit 17
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
EXPLANATION:								TOTALS	
								DOCUMENT TOTAL: (Debits + Credits)	

**University of California San Diego Policy – PPM 300 – 3 EXHIBIT A
PPM 300 – 3 EXHIBIT A Non-Payroll Expenditure Transfer**

Prepared by: _____

Phone Mail Code Date

Departmental Approval: _____

Date

Accounting Office Audit: _____

Date

Accounting Office Approval: _____

Date

Departmental Approval: _____

Dat
e

FO2047(7/91)

Distribution: White--Accounting Yellow--Return to Department by Accounting Requirements

Retention: 10 Years subject to Contract and Grant

**NON-PAYROLL EXPENDITURE TRANSFER
INSTRUCTIONS**

1. Use this form to transfer non-payroll charges between organizations and/or funds by Index code.
2. Each month the Accounting Office provides departments with an Operating Ledger, UGAP100, listing all charges to expenditure accounts. If incorrect recordings of non-payroll expenses are noted, transfers are to be reported by using this form. Each item of information requested on this form is available from the Operating Ledger report.
3. Departmental personnel must fill in the form completely with the information shown in the Operating Ledger report. The form can be either typed or handwritten in ink. It is important that information be entered within the spaces and with no overlapping.
4. A separate line on the form must be used for each line item on the Operating Ledger.
5. The reason for each line item of the expense transfer must be given for audit purposes.
 - A. FDP Transfers (between two Federal Demonstration Project awards)
 1. Include this statement: "To transfer costs to the FDP award(s) designated by the Principal Investigator (PI) for allocation of these expenditures." (If and NIH or ADAMHA award state the benefit to the debited award).
 2. Explain the untimeliness if past 120 days (four months from the Operating Ledger date).
 3. Attach copies of the operating Ledger showing the original expense.
 - B. Non-FDP Transfers
 1. Explain how the error in recording occurred.
 2. Explain the benefit to the debited award.
 3. Explain in the untimeliness if past 120 days (four months from the Operating Ledger date).
 4. Explain the method of proration (if used) among Index codes.
 5. Attach copies of supporting documentation (e.g. Purchase Order, invoice, recharge form, Operating Ledger) annotated to reflect correct Index code.
 - C. All other Funds
 1. Explain how error in recording occurred.
 2. Attach copies of supporting documentation annotated to reflect correct Index code.

University of California San Diego Policy – PPM 300 – 3 EXHIBIT A
PPM 300 – 3 EXHIBIT A Non-Payroll Expenditure Transfer

6. The form must be approved with signatures authorized for Funds/Organizations/Programs of the Index codes cited. Note that the "Prepared by" and "Department Approval" MUST be different signatures for Extramural Funds.
 - A. FDP Transfers - Signature authorization should be delegated only to the position of Administrative Analyst or higher.
 - B. Non-FDP Transfers - For charges to Federal contracts and grants, the Principal Investigator or Department Chair MUST sign the form.
7. The original (Accounting Office) and Departmental copy must be sent to the Accounting Office for recording. The Departmental copy will be returned to the department.
8. Refer to Policy and Procedure Manual chapter 300-3 "Non-Payroll Expense Transfers" for further information.