From the UMass Controller's Office website, navigate to the Compliance and Audit tab, then under Cost Transfers, select the Non-Payroll Cost Transfer PowerForm hyperlink to get started.

Enter Names and Emails in fields provided to get started. The Debit and Credit PIs can also be the PI delegates.

Click the **BEGIN SIGNING** button to continue. *DocuSign* will automatically open the power form:
The tool tip appears to let you know the form can be saved and finished at a later time. Click **GOT IT**.

Then click the **CONTINUE** button.

Power Form opens. You can use the zoom option to enlarge the form.

All sections **outlined in red** are **REQUIRED** fields. As you move over the different fields, tool tips will appear in some places to assist or explain what is needed. See the example with the **Over 90 days** button:

“Evan Pacosa” shows here because he is the “owner” of the power form at the Controller’s Office.
The first selection is to determine if the cost transfer is over or under 90 days. Look at the journal date listed on the 7062/Summit back up. If the journal date is less than 90 days ago, the transfer is under 90 days. In this example, the transactions are under 90 days because it is July 2023 and transactions are from June 2023:

If the journal dates are more than 90 days from the day you prepare the transfer form, select the Over 90 days- Late cost transfer option. For example, today is July 14. If the Journal dates above were from March 2023 instead of June, then the transfer would be late. There are additional questions for late transfers that are covered in the questions section of this job aid.

Continuing with the expenses that have journal dates under 90 days:

Begin filling out the power form with the debit and credit information. The credit information should always match the supporting backup, 7062/Summit report because these are the charges identified to move.

As you scroll down, the form will have questions to answer. The first is a drop-down question, Why is this transfer needed? See below:
The options provided are the most common and often acceptable reasons for non-payroll cost transfers. Select the one that best fits the situation. More questions will follow to fully document the reason for the cost transfer, including lateness if applicable. Although there is an option for “other,” the Controller’s Office does not advise using this option unless the reason for the transfer is so unique that none of the options provided apply.

In the rare case where “Other” is selected, the **Additional Comments** section must also be filled out to fully explain what prompted the cost transfer. This question will be answered is in addition to the other required questions.

See below:
The justification provided in this example makes sense. In this case, the expenses are most appropriate elsewhere because the grant ended, and the costs are being applied to a non-sponsored fund.

Example 2: If a cost transfer is to split an expense and charge a portion to another award; there is an option for that. An additional question will appear to help explain the percent/portion being applied. See below:

In this example only 50% of the costs are being moved based on usage. It is important to be clear about how a portion is calculated. Remember that moving costs simply for the purpose of using up a budget balance is not allowed.

If a transfer is a **Late cost transfer** and the radio button at the top for **Late transfer** is selected, extra questions appear here on the power form to assist with the justification for lateness:
When a transfer late, there are a few situations that UMass recognizes as reasonable. They are the first 3 options listed for convenience. Still, in the case of awards arriving or being set up after the start date, it is important that Research Accounting can verify this justification based on the award start date and the date the speed type became available.

If your situation does not fit one of the first 3 options provided, then the last choice is available for “Other unique circumstance...” If selected, a text box appears for a full explanation of the delay.

Any justification entered here will be closely reviewed by Research Accounting and could be deemed unallowable. Make sure the justification is complete, easily understood, reasonable and would hold up if audited. If there are concerns about the lateness, talk to your Research Accountant prior to submitting the NPCT.

Once all required questions are answered, scroll down to the signature area, “Attestation & Certification” to finish.

The names entered at the beginning for Preparer, Debit PI and Credit PI show in this section as signers. As the preparer, you are required to sign first and attach the backup for the NPCT. See below:
Click on **Sign** and your digital signature appears.

Enter your phone number or email address. Please enter the contact that is best for reaching you in case Research Accounting has questions. Scroll down a little more to add attachments.

Click on the **paper clip icon** to select attachments. (Yellow tool tip appears to help when hovering over)
Click on **UPLOAD A FILE**

Select the **PDF** file of the 7062 or Summit report that shows the expense details for the cost transfer. Remember to highlight the expenses being transferred. It is helpful to have these PDFs saved prior to starting the NPCT power form.

You can add more than one PDF if needed by clicking “upload a file” again. Otherwise, click **DONE**.
The paperclip icon is now gray. You can select **FINISH** at the top of the screen. See below:

The preparer’s signature: [Signature]
Preparer’s contact email or phone: [jayne@umass.edu]
Debit PI Signature: [Signature]  
Credit PI Signature: [Signature]

A 7062 report or Summit back-up must accompany this form, clearly indicating the expense(s) being transferred. Please check your total.
At this point you can Click **CLOSE**. If you have a need to print or save the NPCT at this incomplete stage, you can do that as well by clicking the other options, download or print. Reminder: Signers do not need *DocuSign* accounts to receive or sign the Non-Payroll Cost Transfer power form.

The Debit PI (or delegate) will receive the power form to sign, followed by the Credit PI (or delegate). This can be the same person and that is okay. Once fully signed, everyone will be notified by email.
Click on VIEW COMPLETED DOCUMENTS button to obtain the PDF version of the completed NPCT form.

The small icons at the top will Print to PDF or Download to PDF. Either option is fine. The complete PDF is what gets attached in PeopleSoft when preparing the NPCT journal entry.
The following are instructions included with the Non-Payroll Cost Transfer power form (page 3):

INFORMATION FOR COMPLETING A NON-PAYROLL COST TRANSFER REQUEST

This form is for non-payroll expenses only. It is NOT used for transferring payroll expenses nor encumbrances.

Before you begin, you will need:

- A PDF version of the 7062 report or the Summit report to show the transaction details of the expense(s) being transferred.
- All expenses to be moved must be highlighted or clearly defined in some way on the 7062 report or Summit report for Research Accounting review.
- A total dollar amount for the transfer. If there are many expenses, please total them on the detail report.
- Know if the transfer is late or not. Check the transaction dates of the expenses being transferred. If any are over 90 days old – or will be before the transfer is fully processed - the transfer is LATE.
- Have an understanding of what happened to necessitate the cost transfer in order to answer the questions accurately.
- The power form will return to the person who initiates it once everyone signs off. The complete PDF is then attached in PeopleSoft to the journal entry and submitted.

Remember:
The Debit information is where the charge is being moved to (will add the expense).
The Credit information is on the 7062 or Summit report because the charge is being moved off, decreasing the expenses.

Account codes and item descriptions are no longer needed on the NPCT form. The expenses identified on the detail report must be the expenses used in the journal lines entered in PeopleSoft.

Any additional memos or backup information can be attached in PeopleSoft, if needed. (PDF format)

When preparing the NPCT request as a power form, you will be prompted for all required fields so there is less chance for submitting with incomplete information. If the options listed do not fit your situation, there is an option for “Other.” This requires your own explanation that must be clear, reasonable and allowable.

Helpful Tips: When entering your own answers to the questions ask yourself: if you were not familiar with the awards and situation, would your answers make sense? Is it clear why the cost transfer is necessary and reasonable? An explanation merely stating that the transfer was made “to correct error” or “to transfer to correct project” is not sufficient.

Preparer's Signature is the signature of the person completing and routing the power form.
Preparer’s Contact information may be used by Research Accounting for questions about the cost transfer.
Debit PI's Signature is the signature of the Principal Investigator or authorized delegate for the PI accepting the charge.
Credit PI's Signature is the signature of the Credit Principal Investigator or authorized delegate for the PI.

Cautions:

- An unallowable cost found on a grant must be removed regardless of time.
- Cost transfers should be avoided.
- Untimely discovery of errors could be an indication of poor internal controls and a risk for UMass.
- Cost transfers submitted with insufficient justifications will be questioned by Research Accounting and potentially disallowed.
- Department cost transfer activity is monitored by the Compliance Unit at the Controller’s Office.