Non-Salary Journal Examples

Examples of acceptable justifications for non-salary journals that can be used as a reference:

- "To move the direct cost overage from RESxxxxxx to cost-share account CSRxxxxxx to align with the project's budget. The overage will be covered using research discretionary funds from OSAzzzzzz."

    - **Overage Calculation:** Calculate the total overage, then remove the indirect costs. *Example:* If the total overage is **$1,000** and the indirect cost rate is **61%,** the direct cost portion is **$621.12** (1,000 ÷ 1.61).

    - Lines would look like this
        - RESxxxxxx 583200 Project Overage (621.12)
        - CSRxxxxxx 583200 Project Overage   621.12

    - If you want to cover the cost share expense with a discretionary project then you would add the following 2 lines
        - OPRyyyyyy 450099 Cover CSRxxxxxx (621.12)
        - OSAzzzzzz 550099 Cover CSRxxxxxx   621.12

- "To correct the allocation of expenses originally charged to RESxxxxxx in error. The expenses were not related to this project and are being moved to the appropriate speedtype upon review with PI."

- "To transfer office supplies from RESxxxxxx to the operating or discretionary account account as they are unallowable on the federal award."

- "To reclassify expense to the appropriate account code."

- "To transfer expense from RESxxxxxx to OSAyyyyyy, as it was determined to be unrelated to the initial sponsored project."

- "To transfer expenses from CSRxxxxxx and move to the continuation project RESyyyyyy."

- "To transfer income from RESxxxxxx to RESyyyyyy to the appropriate project."

- "Moving expenses back to RESxxxxxx, the project is continuing and received increased funding."

- "Internal project billing, to the appropriate spreedtypes."

- "Remove after end date expenses to the continuation project."

- "Transfer residual revenue from closed project (BC4), as stated in the agreement. Moving income to PI's discretionary speedtype."

*Please attach an approved late cost transfer form to all applicable journals.