Background

Most researchers receive research funding from multiple sources, and it is not uncommon for researchers to request that expenses be moved from one research project to another.

Most research projects have spending restrictions, timelines for utilizing the funds, and requirements for financial reporting. All research projects are subject to external audit.

To meet those financial reporting and audit requirements, Administrators and Financial Officers need to be able to track the movement of expenses between projects by the expenses’ voucher number or other unique identifier.

Process:

1. The person entering the journal entry must:
   - be an authorized delegate for the project(s) being debited.
   OR
   - have the written approval of the researcher accepting the charges (email is sufficient) and this approval must be retained.

2. The expenses being moved must be expenses that have actually been incurred, and they must be identified. We cannot move charges planned for the future. The journal line should reference the expense’s voucher number, travel claim number or other unique identifier so that the expense is traceable. Separate expenses require separate lines on the journal. (A date range may be referenced if you are moving a large number of expenses from one project to another).

3. The expenses must be an eligible expense on the research project they are being moved to.

4. The expenses must have been incurred within the start and end dates of the research project that they are being moved to.

5. Any journals which do not reference the expense(s) being moved may be reversed and the originator notified to resubmit the journal with the references included.