University of Tennessee Cost Transfer in DASH

Presented by:

DRA – Financial Management and Compliance

March 2025

THE UNIVERSITY OF TENNESSEE KNOXVILLE

Course Agenda

- Policy and Procedures (2 CFR Part 200) – Cost Principles
- Terminology
- Forms
- DASH
- Your Role as a Cost Transfer Requester
- TDX and the role of DRA/FMC
- Overview of System
- Q&A
- Resources

Policy
FI0220

https://policy.tennessee.edu/policy/fi0220-sponsored-projects-cost-transfers/

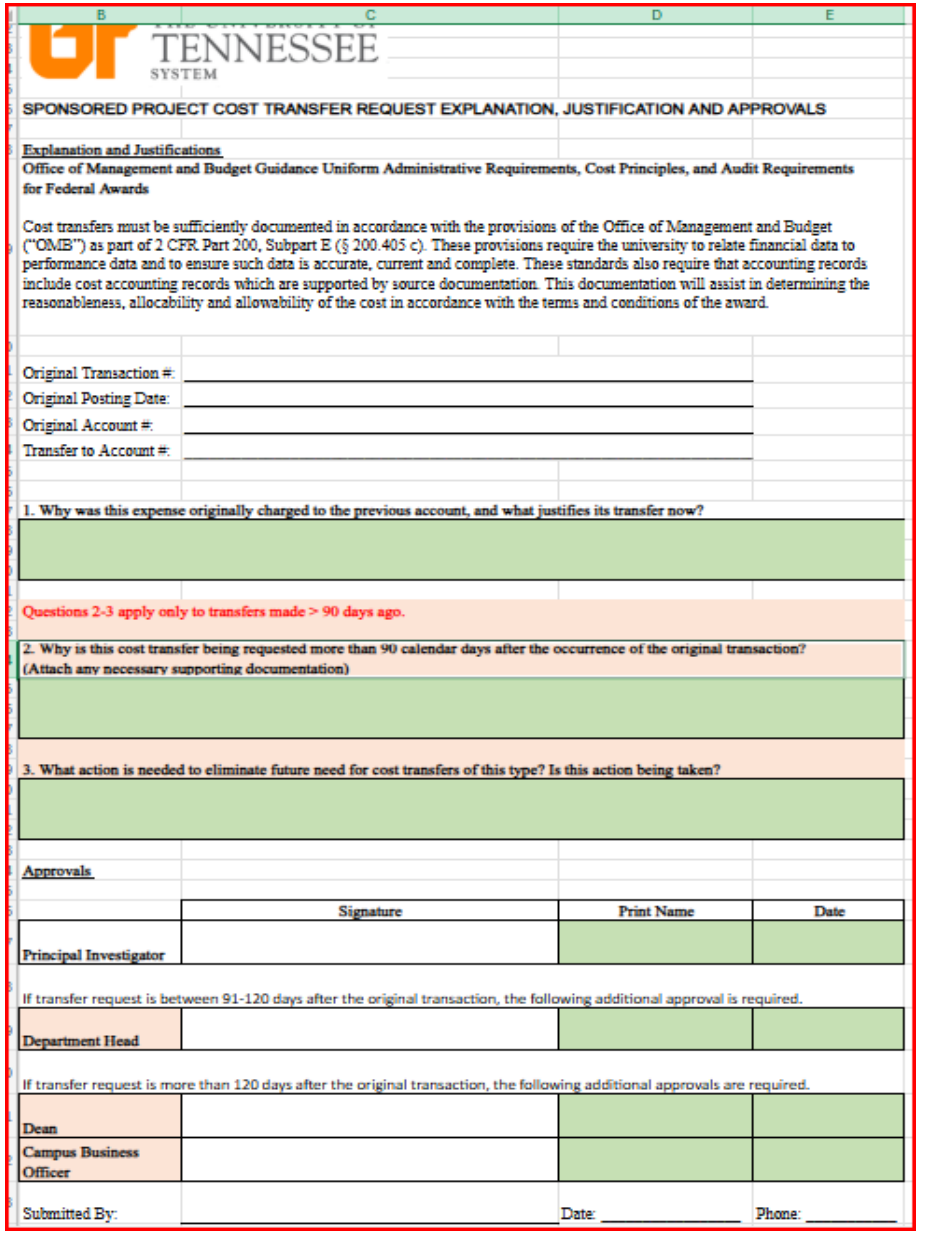
- Lists time limits and documentation requirements for cost transfers on sponsored projects
- Cost transfers should only be made to correct errors. However, “to correct errors” is not sufficient justification for supporting the transfer.
- Support documentation is necessary!
- Institutions receiving any form of sponsored project funding are potentially subject to audit disallowances without sufficient control and documentation of cost transfers.
- Recipients must maintain documentation of cost transfers, pursuant to 45 CFR 75.364, and must make it available for audit or other review. (US DHHS, Department of Health & Human Services | HHS.gov)

Terminology & Reports

- **Project Number**: the DASH identifier number for sponsored projects. They always start with "**SPN**".
- **Expenditure Item Date**: the expenditure item incurred date.
- **Funding Source**: External or Internal
- **GL Segment String** (for SPN to GL transfers only)
- **UT Dashboards Reports**: "Sponsored Project Detail Report", "Project Contract and Funding Source Report"

FORMS

- Input Transaction
- Input Posting Date
- Original Account #
- Transfer to
- Question 1: Reason with justification
- Question 2 & 3: Transfers over 90 days and beyond
- Signatures and Approvals (Note: Campus Business Officer signature has been delegated to the Director of DRA/FMC for UTK)



THE UNIVERSITY OF TENNESSEE SYSTEM

SPONSORED PROJECT COST TRANSFER REQUEST EXPLANATION, JUSTIFICATION AND APPROVALS

Explanation and Justifications

Office of Management and Budget Guidance Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Cost transfers must be sufficiently documented in accordance with the provisions of the Office of Management and Budget ("OMB") as part of 2 CFR Part 200, Subpart E (§ 200.405 c). These provisions require the university to relate financial data to performance data and to ensure such data is accurate, current and complete. These standards also require that accounting records include cost accounting records which are supported by source documentation. This documentation will assist in determining the reasonableness, allocability and allowability of the cost in accordance with the terms and conditions of the award.

Original Transaction #: _____

Original Posting Date: _____

Original Account #: _____

Transfer to Account #: _____

1. Why was this expense originally charged to the previous account, and what justifies its transfer now?

Questions 2-3 apply only to transfers made > 90 days ago.

2. Why is this cost transfer being requested more than 90 calendar days after the occurrence of the original transaction? (Attach any necessary supporting documentation)

3. What action is needed to eliminate future need for cost transfers of this type? Is this action being taken?

Approvals

	Signature	Print Name	Date
Principal Investigator			

If transfer request is between 91-120 days after the original transaction, the following additional approval is required.

Department Head			

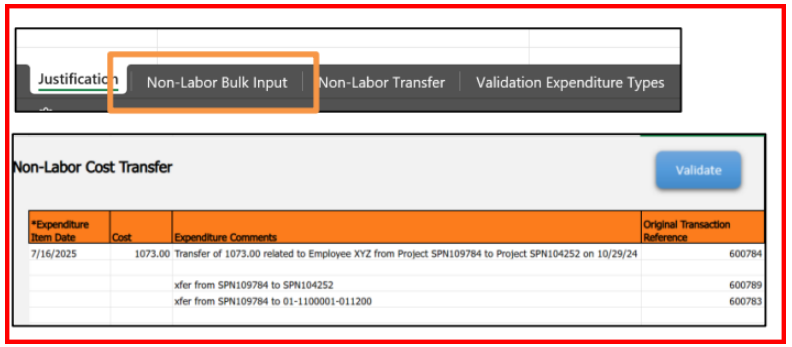
If transfer request is more than 120 days after the original transaction, the following additional approvals are required.

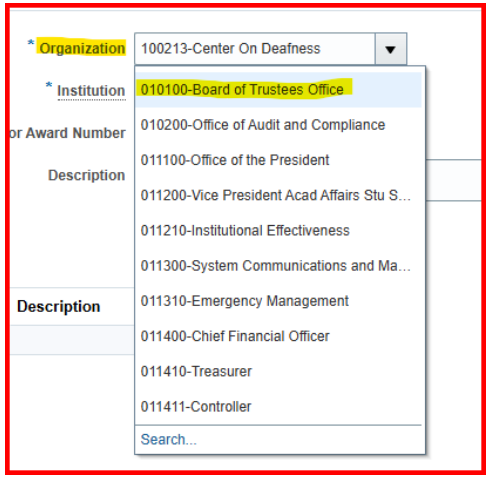
Dean			
Campus Business Officer			

Submitted By: _____ Date: _____ Phone: _____

Excel Form “Non-Labor Bulk Input”

- Must be filled out to validate the data
- Delete lines for the example listed (originally included for training)
- Input your data
- Must have Macros enabled to see dropdown menu
- Must be exactly like the organization in DASH (no spaces, no additional dashes, or commas)

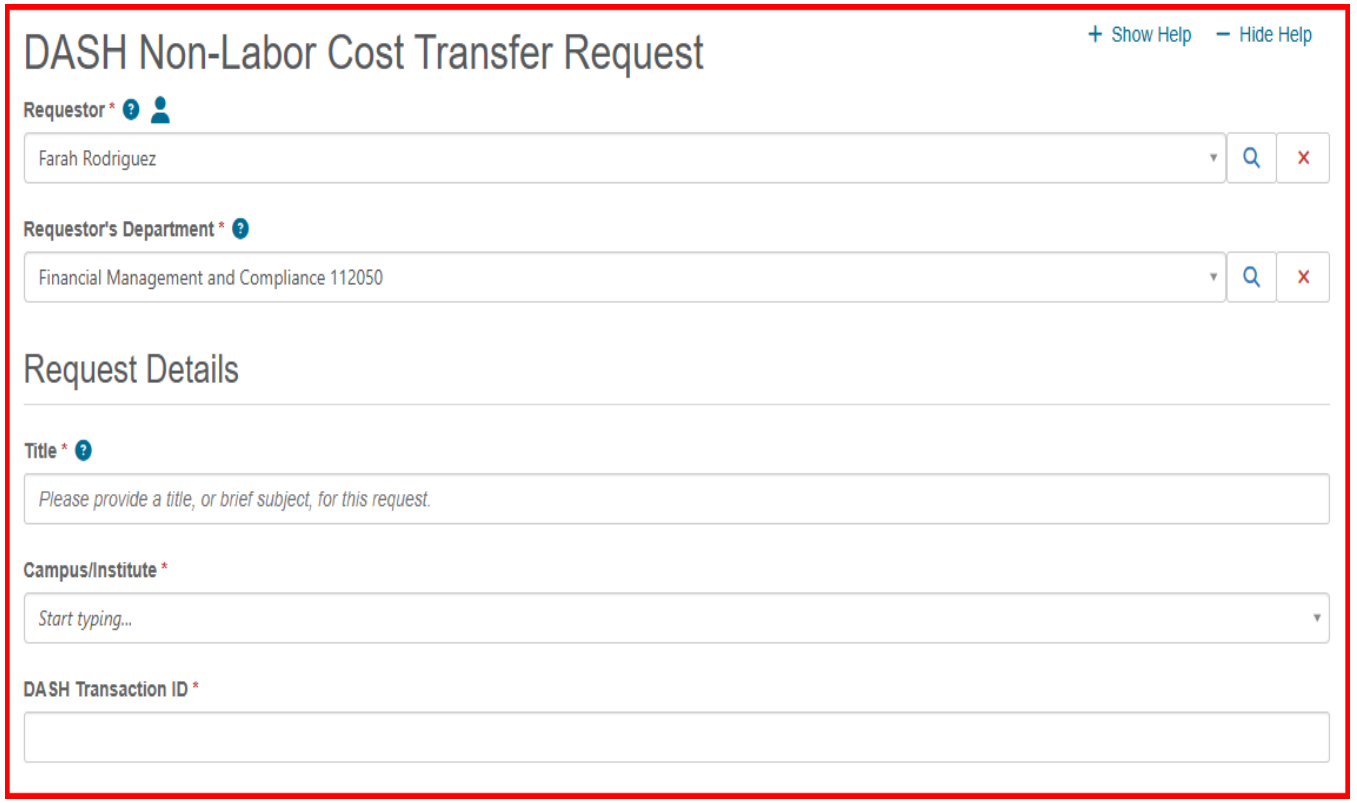




Your Role as Non-Labor Cost Requester

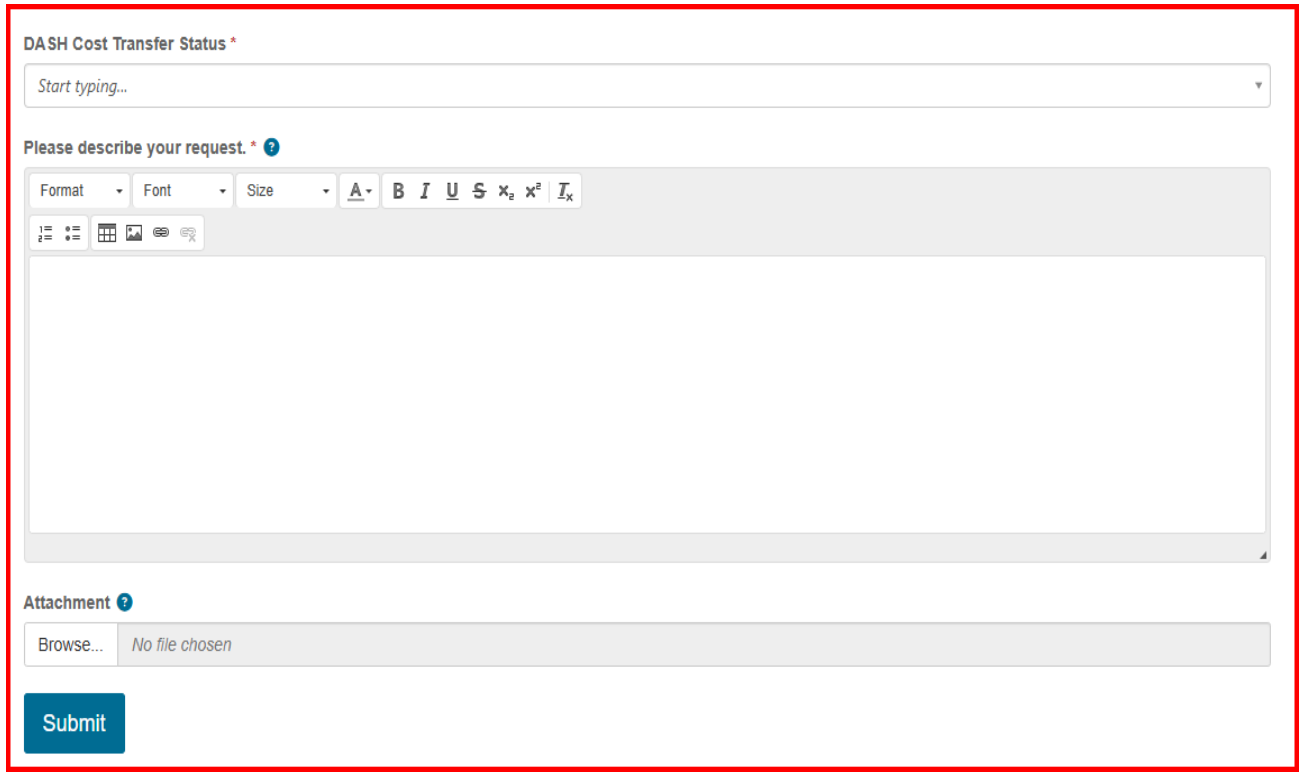
- Forms are all filled out
- Required Signatures are obtained
- Make sure it is in Excel
- No PDFs are accepted
- Include the documentation to justify the transfer (receipts, invoices, and/or documentation from sponsor approving cost)
- ***"Any cost transfer should be so complete or detailed that a person completely removed from the situation (e.g., an auditor) will be able to look at the request five years from now and understand what and why the entry was made"***

Submitting the Request



1. Automatically has your name as the requestor
2. Automatically selects your department (if different, please select from drop down menu)
3. Title (a quick sentence such as transfer due to travel unallowable)
4. Campus (select from drop down menu)
5. DASH Transaction ID (from your cost report; should match what was inputted in your justification form)

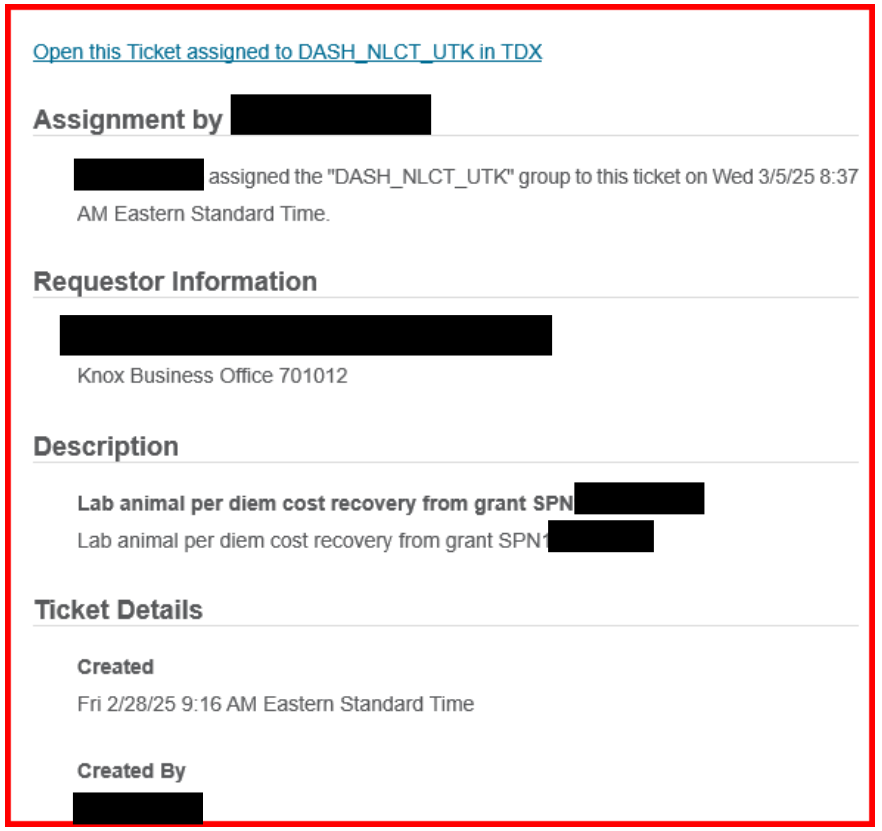
Submitting the Request cont.



1. Cost Transfer Status (select from drop down menu)
2. Describe in a few sentences the request (why, allowable, justifiable, reasonable and allocable)
3. Add attachments (must include your excel forms with signatures and your back-up documentation)
4. Click Submit

DRA/FMC Role

1. AQA team receives a UTK Request Notification email as seen above.
2. The email includes your brief description and ticket details as seen on the right.



DRA/FMC Role

- TeamDynamix Version 11.10
- AQA team reviews for:
  a) Signatures
  b) Dates
  c) Forms filled out completely and correctly
  d) Reviews that the transaction has not already be transferred
  e) Justifiable, allocable, reasonable, allowable and timely (we follow the cost principles)
  f) Is this request within the timeframe and period of performance
  g) Non-Labor Bulk is complete including the GL segment if needed


OUTCOMES

The various outcomes of the request

Ask for additional details

Rejected

Approved

Status pending and we upload data

Overview of System

Resources

- Controller's Office Forms
- TDX weblink where departments submit the Non-salary Cost Transfer Form found on the Friends of DASH website: https://liveutk.sharepoint.com/sites/DASHProgram/SitePages/DASH-Support.aspx#submit-a-teamdynamix-%28tdx%29-service-request-for-assistance-with-other-dash-related-applications

TeamDynamix (TDX) is our platform for submitting DASH-related forms and service requests

Click on the links below to submit TDX forms for the following topics

Form Link	Description
DASH Access Request	Use this form to request new DASH access or a change to existing DASH access *(**Note:** If you believe your procurement access is incorrect in DASH, please refer to the UT System Procurement Services website for instructions on who to contact for your campus)*
Fixed Asset Requisition Request	Use this form to submit information to the Controller's Office for asset creation
Report Creation/Change Request (Coming soon!)	Use this form to propose a new report or a change to an existing report in DASH
Non-Labor Cost Transfer	Use this form to submit non-labor cost transfers for entry into DASH

FMC Accounting Quality Assurance Team

- Ahmed Boshnag, Accounting Quality Assurance Specialist
  - aboshnag@utk.edu
- Gregory Burgwald, Accounting Quality Assurance Specialist
  - gburgwal@utk.edu
- Farah Liz Rodriguez, Manager, Accounting Quality Assurance Specialist
  - frodri10@utk.edu