

# Information Needed on Journal Entries Requiring SPA Approval

## Travel Expenses

For journal entries that transfer any travel expenses to a sponsored project or between sponsored projects, SPA requires copies of the original and amended Travel Authorizations (TA) before approval can be given. Because the TAs were initially approved on other project(s) or program(s), you should also provide justification for how the travel expenses relate to or benefit the project into which it is being transferred. Please fax (303-735-0323) the original TAs with any amended information (i.e. cross out old ST and write on new project number, and then get PI's signature for amended TA) to SPA as soon as you have created the JE. If SPA has this information when reviewing the requested cost transfer, it could help shorten approval time for travel-related JEs.

## Expenses Normally Treated as Indirect Charges

If you are doing journal entries that transfer expenses that are normally treated as indirect charges (office supplies, telecom services, etc), SPA requires documentation that these expenses are allowable, per the terms of the specific project to which the charges are being applied. When these involve Book Store charges, SPA will question the Book Store who will then contact the Department who created the charge and that slows the approval process. SPA recommends you provide an accurate account code to the Book Store when incurring charges to eliminate delays in the approval process.

## Correct Header Description and Format

These two issues are most likely to delay SPA approval of cost transfers. Be sure to include the following in the header description: **1)** why these charges weren't allocated to the correct FOPPS in the first place, and **2)** how these charges benefit or relate to the project to which they are being transferred. If the JE includes transactions that are more than 90 days since the initial entry into PeopleSoft, the header description must also include an explanation why this transfer is late and additional documentation may be required before approval can be granted. **Please note: according to federal guidelines, "an explanation which merely states that the transfer was made 'to correct error' or 'to transfer to correct project' is not sufficient."**

JE line entries must also conform to standard format. Use the **Journal Line Description** of the Lines Panel to list the identifying characterization of the original transaction on a detail financial report using the ID number in the column entitled "Journal ID" from the Finance System (PeopleSoft) and the Reporting System (Cognos) or "JNL ID" in PSLite. Use the **Reference field** of the Lines Panel to identify the journal date (**not** the invoice date) of the *original* transaction using the mm/dd/yy format (ex: 01/31/06). The slashes 01/31/06 in the date are required.

## Tuition Remission Charges

If you are doing journal entries that transfer any tuition remission charges associated with a salary transfer, the header description of the JE should provide the name of the Graduate Research Assistant, the semester involved, the PET # of the related payroll transfer, and the date of the PET.

## Contractual Services

Journal entries that transfer contractual services expenses require a copy of the SOW for this consultant signed by either Karen McGougan, Annie Piatt, Roxanne Steinmann, or Luke Taylor from HR. The JE cannot be approved without this form.

## Honoraria & Official Functions

Journal entries that transfer honoraria charges greater than \$100 or official function charges greater than \$500 require a copy of the form that was submitted to PSC.

Fax or email documentation to:

All faxed material related to JEs awaiting SPA approval should be sent to the attention of either "Jim" or "Hua" to fax # 303-735-0323. **Please reference the JE# on the fax to expedite the approval process.**

Alternately, scanned images of documentation may be emailed to [James.Sheppard@colorado.edu](mailto:James.Sheppard@colorado.edu) or [Hua.Xu@colorado.edu](mailto:Hua.Xu@colorado.edu) as appropriate. **Please reference the JE# on the scan and on the email subject line to expedite the approval process.**