OHSU Adjustment Form Instructions
(for POETA and Transfer Between tabs)

Purpose: This form is used to move expenses from one account to another (to "transfer between" accounts) and is also used for reclassifying expenditures. A new form must be completed for each transaction needed to be transferred.

General:
Accounts should be monitored regularly to ensure that transactions are posting correctly. If an expense must be transferred to another account, the OHSU Adjustment form should be used to document and justify the transfer. Continually adjusting expenses from one account to another should not be common practice. Every effort should be taken to ensure that all expenses are posting to the appropriate accounts originally.

Line Specific Instructions:

Preparer's Information
Name: Name of the form preparer.

Phone: Form preparer's telephone number.

Mail Code: Form preparer's OHSU mail code.

Today's Date: The date the OHSU Adjustment Form is being prepared.

Dept: Home department of the form preparer.

Fax: Form preparer's fax number.

E-Mail: Form preparer's email address.

Required Signatures:
Signature of Award Fiscal Manger or Designee: Always Required. Signer must have high-level oversight and fiscal authority on the account being debited. If another department's account or employee is also being affected, you should notify the other department of the change.

Signature of the Principal Investigator (PI): Required on all adjustments affecting a Federal award. The PI has the ultimate responsibility for ensuring expenses posted to an award are accurate. Therefore, the PI must certify all transactions affecting a Federal award, whether debit or credit.

Signature of Sponsored Projects Administration: Always Required. Ensures that SPA agrees the correction is properly documented.

Expense Detail:
Only one source can be listed per form (one IBS Service Center **OR** one AP invoice **OR** one Traveler and travel period). Forms cannot be processed with information within two or more sources (IBS Info, AP Info or Travel Info), therefore data entered into one area will cause the other two info areas to gray out on the form. To enter data into an area that has been grayed out, all data must be deleted from the first source area.

An ORACLE/OGA/Discoverer report or screen shot showing the transaction(s) to be adjusted MUST be attached.

IBS Info
Adjustments requested on IBS transactions may include one or more transaction within ONE service center. A separate form must be completed for each service center.

Transaction Number: Internal Billing Services (IBS) transaction number. To obtain transaction

information, run an IBS Activity Report, Project Status by Expenditure Description Report

or drill down in OGA.

Transaction Date: Date of the IBS transaction.

Service Center: The name of the IBS Service Center (i.e., ROS, CMS, etc).

IBS Service Center list and contact information is located at:
http://ozone.ohsu.edu/financial/ibs/ServCtr.htm

AP Info
Invoice Number: The AP invoice number. To obtain invoice information, run a Project Status

Detail Report or drill down in OGA.

Invoice Date: The date listed on the AP invoice.

Purchase Order #: The purchase order number that is shown on the AP invoice, if there is one.

Vendor Name: The name of the vendor listed on the AP invoice.

Vendor Number: The number of the vendor listed on the AP invoice. This is referred to as the

Supplier Number on the AP invoice screen in OGA.

Travel Info:
Employee Name: Name of employee that has travel expenses to be moved.

Assignment number: Employee's assignment number or employee ID.

Pay Period number: Pay period number of the original posted date of the travel expense to be

moved.

Dates of Travel: Dates travel occurred. Travel must be within project dates to be approved.

Justification:
The series of questions is designed to justify and document the adjustment requested.

SPECIFIC explanation & justification: Reason the adjustment or cost transfer is being
requested. Describe the specific circumstances that created the need for an adjustment.
This explanation should not merely state that 'error needs to be corrected.'

Questions 2 through 5 MUST be answered for all adjustments, affecting (either debiting or crediting) federal projects.

OHSU's procedure regarding adjustments is guided by federal regulations and the NIH Grants Policy Statement. The NIH Policy Statement states: "Cost transfers to NIH grants by grantees, consortium participants, or contractors under grants that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official of the grantee, consortium participant, or contractor. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable." (Emphasis added).

The NIH Grants Policy also states: "Grantees must maintain documentation of cost transfers, pursuant to 45 CFR 74.53 or 92.42, and must make it available for audit or other review (see "Administrative Requirements—Monitoring—Record Retention and Access"). The grantee should have systems in place to detect such errors within a reasonable time frame; untimely discovery of errors could be an indication of poor internal controls. Frequent errors in recording costs may indicate the need for accounting system improvements, enhanced internal controls, or both. If such errors occur, grantees are encouraged to evaluate the need for improvements and to make whatever improvements are deemed necessary to prevent reoccurrence. NIH also may require a grantee to take corrective action by imposing additional terms and conditions on an award(s)."

History: Why the expense was charged to the account from which it is now being transferred? Provide how/why the charge was applied to the original account and why/what is the need to now transfer it to another account. Justification is REQUIRED.

Purpose: Describe the specific role of the expenditure, as it relates to the scope of work, on the project(s) now being charged. The explanation must state the specific positive benefit received by the project to which the charges are being transferred. Describe the items or services being charged and explain their value to the project that will be paying for them. This must say more than "relates to project."

Timeliness: Is the transfer greater than 90 days from the original transaction date? If so, explain the reason for the delay in initiating the adjustment. Sponsors expect that expenses charged to projects are reviewed on a regular (monthly) basis, thus any transfer requested after 90 days is considered exceptionally late. Explain the tardiness in initiating this particular adjustment or cost transfer.

Corrective Action: If greater than 90 days, what action has been taken to prevent this from reoccurring? Explain improvements to processes or organization that will help eliminate the need for additional adjustments. Remember that filing an adjustment is considered the correction of an error and not merely a standard operating procedure. Therefore, an explanation of corrective action taken to eliminate future untimely cost transfers must be provided.

Account Information:
Start Date: The start date of the OGA project.

End Date: The end date of the OGA project.

Description: Description to be entered into Oracle.

Alias: The appropriate OGA Project alias number. This is only needed for IBS Transactions.

Project Number: The OGA Project Number.

Organization: The home Organization (alpha numeric name) of the OGA Project. Do not
    abbreviate.

Expenditure Type: The OGA Expenditure Type.

Task: The task number will always be "1."

Award Number: The OGA Award Number.

Debit: The dollar amount to be debited to the listed account.

Credit: The dollar amount to be credited to the listed account.

NOTE: Because the debit requested to one account will always be equal to the credit requested for another listed account, the totals listed on any completed OHSU Adjustment Form will always balance out to zero.

For adjustments using the 'TRANSFER BETWEEN' form including FOMOPPL accounts:
Include the full FOMOPPL accounting string:
Fund
Org
Mission code
Object code
Program code
Provider code
Location code

Be aware that line 1a corresponds to line 1b. i.e. adjustment is between those two accounting strings.