ARC SPONSORED PROJECT COST TRANSFER GUIDE

There are three ways to move expenditures onto, off of, or between Sponsored Projects in ARC:

AP Journal Voucher (AP JV)

a. Used to:
   1. Move expenses (vouchers) incurred in ARC
   2. Correct natural account of expense when original expense was applied using AP Journal Voucher
b. Mechanism within ARC Accounts Payable Module
c. Initiator will be prompted to complete the Internal Transfer Justification Form online
d. Will be routed to SPF for approval only when expenses have aged more than 90 days from the end of the month in which the voucher accounting date falls, and they are being moved to or between Sponsored Projects

GL Internal Transfer (GL ITF)

a. Used to:
   1. Move expenses incurred in FAS and converted to ARC (when the natural account does not change)
   2. Move expenses incurred on projects internal to one department in service of sponsored projects external to that department
      i. Known as an "Inter-Departmental Invoicing" (IDI)
      ii. Note specific Inter-Departmental Invoicing instruction below
b. Mechanism within 'Columbia Specific' ARC General Ledger Module
c. Requires debit/credit of "matched pair" (identical) natural accounts
d. Will always be routed to SPF for review and processing
e. Requires Internal Transfer Justification Form as attachment
   1. FAS (DARTS) detail statement highlighting the date on which the expense was originally applied required when moving expenses incurred in FAS
      i. Attach form by selecting header tab > attachment →
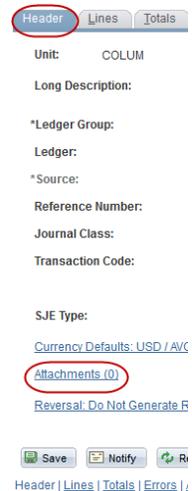
   Inter-Departmental Invoicing Instruction
   Below process is for Inter-Departmental Invoicing when department has not obtained a restricted license
   1. Complete Internal Transfer Justification Form
   2. Initiate and save the internal transfer, and export lines to Excel
      i. Export to Excel by clicking on the table icon on the top-right of the lines tab
      →
   3. Email RP&IC (Carl Sparano, cs16@columbia.edu) requesting email approval of internal transfer, attaching these items to email:
      i. Internal Transfer Justification Form
      ii. Excel export of internal transfer lines
      iii. Copy of the billing department's invoice
      iv. Any supporting documentation
   4. If and when received, attach email approval from RP&IC, and items i-iv (above) to the internal transfer using the attachment feature
   5. Submit the internal transfer
   Matched Pair & Recovery Natural Account Instruction
   1. If the chartstring you are affecting includes a department that **is not** a service or recharge center:
      i. Initiate the Internal Transfer Journal Entry in ARC. If the natural account selected has a matched pair the matched pair will automatically populate when the first natural account is entered.
      ii. If the matched pair that auto-populates is a "Recovery" natural account, override the natural account and use the same natural account on both the debit and credit side of the transaction.

2. If the chartstring you are affecting includes a department that **is** a service or recharge center:
    i. When making a correction to a service/recharge center transaction, the matched pair must always be used; however, the "Recovery" natural account should always be associated with the service/recharge center project. It should not be used on the sponsored project.
    ii. To correct the initial transaction, reverse the signs of the transaction amount on the original transaction.

GL Journal Entry (GL JE)

a. Used to:
    1. Correct natural account when the original expense was incurred in FAS and converted to ARC
    2. Correct natural account when the original expense was applied using a GL Internal Transfer
b. Mechanism within ARC General Ledger Module
c. Will always be routed to SPF for approval
d. Requires as attachment:
    1. Internal Transfer Justification Form
    2. FAS (DARTS) detail statement highlighting the date on which the expense was originally applied