

Grants Reallocation Matrix

| From | To | Credit Account Code | Debit Account Code | PeopleSoft Document | 1074 sections for the cost center receiving the... | |
|--|-----------------|---|--------------------|---------------------|--|--------------------------|
| | | | | | ...Credit (moving exp from) | ...Debit (moving exp to) |
| Grant | Grant | 5xxxx (actual) 56502 or 56500 (general clearing) | 5xxxx | Journal | 1074.2 1074.3b | None |
| | Non-Grant Local | | 56502 or 56500 | Voucher | | |
| | Non-Grant State | | | | | |
| Non-Grant State | Grant | 5xxxx | Journal | 1074.3a 1074.6 | | |
| Non-Grant Local | Grant | | | | | |
| Local (applies only to credit card transactions only) | Grant | 20109 (P-card) 20110 (T-card) | | | | |

Use actual account code when removing an unallowable expenditure from a grant.

Use the same account code on both the debit and credit side of the transaction (journal/voucher).

This applies to both current and prior year non-payroll reallocations.

Description of 1074 Sections and Backup Documents

| Section | Name | Description |
|---------------------------|---|--|
| 1074.2 | Revenue & Expense - Budget Node & Account Summary | Shows the dollar amount accumulated in the specific expenditure account code as of the current period. |
| 1074.3b | Detail for revenue and expense accounts | Shows the actual 5xxx account code and associated expenditure being moved. |
| 1074.3a | Detail for assets, liabilities and equity | Shows the liability (20109, 20110) to be moved. Usually, it is the P-card or T-card liabilities that are being moved to expenditure account code 5xxxx on the grant. |
| 1074.6 | Balance sheet | Shows the total accumulated in P/T card liability (20109, 20110) when clearing debit balance in these accounts. Shows the equity amount in the non-grant cost center for prior year reallocation (Account code 36100). |
| Justification Memo | | A late justification memo is required if the original transaction is over 90 days. A justification is also required to explain any unusual circumstances. |