**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) | 5xxxx | Journal | 1074.21074.3b | None |
| **Non-Grant Local** | 56502 or 56500,5xxxx |
| **Non-Grant State** | Voucher |
| Non-Grant State  | **Grant** | 5xxxx |
| Non-Grant Local | **Grant** | Journal |
| Local(applies only to credit card transactions only) | **Grant** | 20109 (P-card)20110 (T-card) | 1074.3a1074.6 |

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 theactual 5xxx account code and associated expenditure being moved. |
| **1074.3a** | Detail for assets, liabilities and equity | Showsthe 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 | Showsthe 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. |