



This is an example where an agency needs to charge out indirect cost.

1. First review Commitment Control Budget Details to make sure there are enough expenses charged to the funding source you are moving the expenses from. Do not move more expenses than what has been charged in the current budget period.

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Commitment Control Budget Details Ne

Business Unit	Ledger Group	Dept	Fund	Bud Unit	Account	Budget Period
	CC_APPROP				50	2025

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Ledger Amounts

Budget:	10,010,002,182.00 USD	📄	↩️
Expense:	1,327,899.77 USD	📄	↩️
Encumbrance:	8,018,368.46 USD	📄	↩️

2. Utilize the following two account codes when moving the Indirect Cost expenses from one Fund to another:

Account	Description
773200	Federal Indirect Cost Transfer Out
773290	Federal Indirect Cost Transfer In

3. Create a Journal to move or charge out the expenditures to the correct funding source. Make sure to include in the description that it is for Indirect Cost transfer.

A. On the journal to transfer indirect cost, enter a reversal line with Account 773290

B. Create a cash row for the total of transfer for fund/budget unit multiplied by -1. This is the effect on cash in the original fund.

Note: These lines will total to zero.

C. Create new transfer rows with Account 773200 charging or allocating the indirect expenses to the correct fund, budget unit, and program codes.

D. Create a cash row for the total of the transfers for each fund and budget unit multiplied by -1. This is the effect on cash in the new fund and budget unit.

Department	Fund	Budget Unit	Program	Account	Amount			
0100000000	2XXX	2XXX	01031	773290	-151,831.14	FEDERAL INDIRECT COST TRANSFER IN	Reverse Cost accumulated in Indirect Cost fund	Amounts in this box total to zero.
0100000000	2XXX	2XXX	01031	110100	151,831.14	TREASURERS COMMON CASH	Cash row the corresponds with reversal expendituress	
0100000000	3XXX	3XXX	01031	773200	70,842.97	FEDERAL INDERECT COST TRANSFER OUT	Indirect Cost being transferred to applicable Fund/Budget Unit/Program	Amounts in this box total to zero.
0100000000	3XXX	3XXX	45100	773200	2,656.84	FEDERAL INDERECT COST TRANSFER OUT		
0100000000	3XXX	3XXX	97001	110100	-73,499.81	TREASURERS COMMON CASH	Cash row to offset Fund 1234	
0100000000	3XXX	3XX1	42100	773200	646.14	FEDERAL INDERECT COST TRANSFER OUT	Indirect Cost being transferred to applicable Fund/Budget Unit/Program	Amounts in this box total to zero.
0100000000	3XXX	3XX1	45100	773200	18,848.07	FEDERAL INDERECT COST TRANSFER OUT		
0100000000	3XXX	3XX1	46100	773200	58,837.12	FEDERAL INDERECT COST TRANSFER OUT		
0100000000	3XXX	3XX1	97001	110100	-78,331.33	TREASURERS COMMON CASH		
					0.00			The total for the entire journal is zero.
Total for Account 773290					-151,831.14			
Total for Account 773200					151,831.14			
					0.00			The total for all of Account 773200 and 773290 is zero.