

**1. JUSTIFICATION MUST INCLUDE:**

- A. Every cost transfer:
  - (1) How does this expenditure benefit the project?
  - (2) Why was the expense not charged to the correct project originally?
- B. Over 90 day cost transfers must include additional justification:
  - (1) Why was the error not identified in a timelier manner?
  - (2) Are monthly reconciliations being completed and reviewed by the PI?
- C. If the 90 day cost transfer is due to a late setup of the project - why was an advance account (ECAV) not initiated?
- D. If the cost transfer is from one federal award to another - what internal controls will be put in place to ensure the proper charging of expenditures on federal awards?

**2. ALLOWABILITY:**

- \_\_\_\_\_ Does project allow the cost?
- \_\_\_\_\_ Did cost occur within the Budget Period?
- \_\_\_\_\_ If project ended, was the cost anticipated on the final?

**3. VERIFY CASH CODES:**

- \_\_\_\_\_ 111290 STATE, EDWCH
- \_\_\_\_\_ 111430 SPNSR, MISCD, HSPRM, RSOKC, FEDLN
- \_\_\_\_\_ 111701 CLNOP, CLNSP, SUAUX, MISCA, SVCCT, RSTUL, 00701

**4. REFERENCE COLUMN SHOULD READ:**

TYPE OF EXPENSE	REFERENCE COLUMN (max 10 characters)
Payroll	Pay End Date (MM/DD/YY)
Tuition	Journal ID number w/ SF typed immediately before
AP Expense	Voucher Number
SU Expense	Invoice # w/ the first three numbers replaced w/ INV
Pcard Expense	Month of charge preceded by PC (PC MM/YYYY)
Concur Expense	'TE' Journal Number

**5. DESCRIPTION COLUMN SHOULD READ:**

TYPE OF EXPENSE	DESCRIPTION COLUMN (max 30 characters)
Payroll	Individual's First and Last Name (No commas)
Tuition	Individual's First and Last Name followed by the word tuition
AP Expense	Vendor Name (no periods or commas)
SU Expense	Vendor Name
Pcard Expense	Vendor Name (no periods or commas)
Concur Expense	Vendor Name or if Trainee Travel, Trainee Name from backup document

**6. BACKUP DOCUMENTATION REQUIRED:**

- \_\_\_\_\_ If Payroll, attach Epafs.
- \_\_\_\_\_ If Tuition, copy of Group Detail Report or Invoice(s).
- \_\_\_\_\_ If AP Expense, copy of Invoice(s).
- \_\_\_\_\_ If SU, need support for SUR's.
- \_\_\_\_\_ If Pcard expense, copy of Invoice(s).
- \_\_\_\_\_ If Concur, copies of Receipts from Concur System.
- \_\_\_\_\_ All cost transfers must include a query showing GL code and chart field spread of original posting.
- \_\_\_\_\_ Interagency transfers (950000 series of GL codes) are the only exception to #'s 2, 5, & 6 above.
- \_\_\_\_\_ (All backup documentation must be attached to the cost transfer in the system and invoices should be on letterhead from the billing department.)

**7. MUST BE APPROVED BY DEPARTMENT BUSINESS MANAGER OR PI.**