Q1. Does the J/E affect a previously submitted final financial report, final invoice, OR financial report/invoice submitted at the end of a budget reporting period for year logic accounts?

NO

Q2. FOR J/Es ADJUSTING SALARY & FRINGE or TUITION REMISSION:
Does the J/E meet one of these exemptions?

a) Adjustments made within the same accounting period
b) J/E that only credits federal awards
c) Adjustment of a single direct cost of <$500
d) J/E ONLY corrects period of work performed
e) J/E ONLY corrects tub, org, object code, and/or root
f) STAFF & NON-FACULTY salaries not yet certified AND before certification due date
g) FACULTY salary adjustments made within 90 days AND not certified AND before certification due date
h) J/E to align prepaid tuition remission with salary/effort if made within 90 days of posting the related salary OR if the salary is adjusted, tuition can be adjusted until the salary is certified AND before certification due date

Q3. Is the transaction > 90 days?

NO

Complete CT Form, obtain approval, and post prior to 90 days.

IF NO TO ANY Q2

YES

Process the journal. Do not use the CT naming convention.

IF YES TO ANY Q2

Q2. FOR J/Es ADJUSTING OTHER COSTS:
Does the J/E meet one of these exemptions?

a) Adjustments made within the same accounting period
b) J/E that only credits federal awards
c) Adjustment of a single direct cost of <$500
d) J/E ONLY corrects tub, org, object code, and/or root
e) Adjustment between subactivities within the same account group/reporting period
f) Transfer of pre-award expenses made within 90 days
g) Routine reallocations of costs made within 90 days
h) J/E to allocate tuition support and stipend payments made within 90 days
i) J/E to correct ICC made within 90 days
j) Adjustment between account groups to comply with DHHS G&P transition made within 90 days

PROCEED TO NEXT PAGE.
**For additional information, please refer to the Cost Transfer Policy**

Updated June 1, 2016