1. Will the transfer to a federally funded sponsored award impact any of the following?
   a) Previously submitted financial report,
   b) Carryforward request,
   c) Previously submitted final invoice,
   d) Final Figure previously confirmed by the department, OR
   e) Sponsored invalid code combination not corrected within 90 days.

2. Does the transfer meet one of these general exemptions?
   a) Is a single direct cost of $1000 or less
   b) Is being transferred within the same general ledger period (same month)
   c) A debit to a non-federal funding source.
   d) ONLY credits a federal award
   e) ONLY corrects Period of Work Performed or HUID
   f) ONLY corrects tub, org, and/or root of the costing string
   g) ONLY corrects object codes in the non-salary range
   h) ONLY transactions that post to balance sheet object codes

3. Is this a Salary or a Tuition Remission Transaction? If yes, does this transfer meet any of these exemptions?
   a) For effort certified annually: transfers made within 90 days AND salary is not previously certified AND before the certification deadline
   b) For effort certified quarterly: salary is not previously certified AND before the certification deadline
   c) Prepaid tuition remission (6430): transfer to align tuition remission with salary is made within 90 days of posting the related salary (6140), OR an adjustment made before the salary is certified AND before the certification deadline.

4. For all other types of costs (not salary or tuition remission), does this transfer meet any of these exemptions?
   a) The transfer is within the same fund and is not a sponsored invalid code combination over 90 days
   b) Corrects an invalid code combination within 90 days
   c) Transfers allowable pre-award expenses made within 90 days
   d) The result of a routine allocation made within 90 days for initial distribution of shared service or service charges based on a documented allocation methodology
   e) Allocates stipend tuition support (6430) and stipend payments (6440, 6450, 6452, 6455 not certified in ecrt) made within 90 days

5. It is a CT. Is the transaction over 90 days*?
   a) Complete CT form (add link),
   b) obtain approval, and
   c) post prior to 90 days.

6. Is the transaction one of the following?
   a) Due to the relevant LATE Action Memo and issued within 45 calendar days
   b) Due to failure of another department to take action
   c) Due to sponsor requirements
   d) Debit to correct a credit to a federal award

*90 days means 90 calendar days starting with the 15th of the month following the one in which the charge was originally transacted.

View the Cost Transfer Policy for more information.