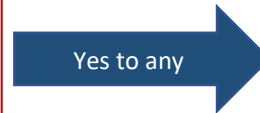


Cost Transfer (CT) Summary Flowchart - July 2024

[View a digitally accessible version of the Cost Transfer Flowchart](#)

1. Will the transfer to a federally funded sponsored award impact any of the following?

- a) Previously submitted financial report,
- b) Carryforward request required by sponsor,
- c) Previously submitted final invoice,
- d) Final Figure previously confirmed by the department, OR
- e) Invalid code combination not corrected within 90 days.



STOP! Do not process.
Contact OSP.

NO to all in 1.

2. Does the transfer meet one of these general exemptions?

- a) The original transaction as posted to the General Ledger was \$1,000 or less.
- b) A debit made within the same accounting period (same month) regardless of the original transaction amount
- 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. For salary object codes changing someone's classification (e.g. 6150 to 6450), you must have approval from payroll or HR to perform the journal.
- h) ONLY transactions originally posted to balance sheet object codes (0540) and have not appeared as an expense on the GL.

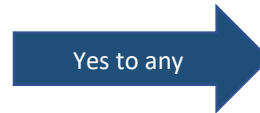


Process the transfer as a journal.

NO to all in 2.

3. Is this a salary or a tuition remission transaction (see policy for object codes)? 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): journaling tuition remission transaction related to certified salary (object code 6140) within 90 days after moving the related salary.

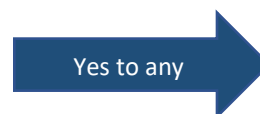


Process the transfer as a journal.

NO to all in 3.

4. For costs that are not salary or tuition remission, does this transfer meet any of these exemptions?

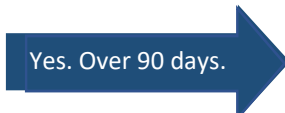
- a) Transfer is within the same fund and is not an Invalid Code Combination over 90 days.
- b) Corrects an Invalid Code Combination within 90 days.
- c) Transfers allowable pre-award expenses made within 90 days.
- d) The result of a routine allocation made within 90 days for initial distribution of shared service or service charges based on a documented allocation methodology.
- e) Allocates stipend payments made within 90 days. Typically, object codes 6440, 6450, 6452 and 6455 are not certified in ecrt.
- f) Transfers tuition support (obj. code 6430) associated with stipend payments on object code 6440 made within 90 days of when the error was discovered.



Process the transfer as a journal.

NO to all in 4.

5. It is a CT. Is the transaction over 90 days*?



6. Is the transaction one of the following?

- a) Due to a relevant Delayed Action Memo with an issue date that is within 60 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.
- e) Other extenuating circumstances.

No. Under 90 days.

If under 90 days,

- a) Complete CT form,
- b) obtain approval, and
- c) post prior to 90 days.

No. Contact tub or OSP

If yes, complete CT form and submit to school/tub level approver. Approver submits to OSP cost transfer inbox.

*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.](#)