

Department CT REVIEWER CHECKLIST

Dept: _____ Fund #: _____ Amount of Debit: _____
Reviewer: _____ Date Reviewed _____

Review criteria

- Verify if the situation is a cost transfer that requires a CT form
- Confirm that the Debiting Account is not overspent
- Ensure the CT request does not affect a confirmed final figure (Review Financial Deliverables in GMAS).

Determine whether it is over or under 90 days*, (use [Cost Transfer Calculator](#) to do so).

- Under 90
- Over 90

Look for relevant supporting documentation (all CT requests must include a., b., and c.):

- a. Cost Transfer Form – Signed and dated
- b. Draft or out of balance journal (or AP adjustment screenshot for equipment) with proper CT naming convention
- c. GL Detail Listing of original charges (not DL with adjustments)
- Other Supporting Documentation that supports allowability, allocability and reasonableness. List support provided:

Documentation needed for Under 90 Days Cost Transfer:

- a description of the expense being transferred: ex. Name & Role person plays*
- a brief explanation why the cost transfer is reasonable, allocable, and allowable*
- cost transfer for air travel costs from a non-federal account must comply with the Fly America Act (U.S. flag air carrier, open skies agreement & lowest economy air)
- Verify CT meets the “Unlike Purpose and Circumstances Criteria for costs generally treated as indirect costs (office supplies, meals etc.)
- Verify that non-salary expenses (purchase goods and services) over \$10K have VJF support and expenses over \$25K have suspension and debarment supporting documentation

Documentation needed for Over 90 Days Cost Transfer:

- In addition to the documentation required for Under 90 days Cost transfer, it should also include additional documentation to justify the late request.
- Provide support for the over 90-day exception selected for the cost transfer (e.g., copy of action memo, correspondence between departments and central offices, etc.

Approval criteria

- Confirm the description of cost all attributes of the G/L detail listing match the draft journal.
- Ensure that supporting documentation is included for proper justification.
- Ensure this CT package can stand-alone.

APPROVAL BY DIRECTOR/ASSISTANT DIRECTOR OF RESEARCH ADMINISTRATION&FINANCE OR EQUIVALENT POSITION:

* Note that for Over 90-day cost transfers with the late Action Memo exception, this documentation is not required per the CT form.