

# Cost Transfer Approval Matrix

**Related Policy:** Processing, Documenting and Approval of Financial Accounting Transactions.  
Effort Certification policy should be referenced for related effort recertification process.

**Related Form:** UM1921 - Late Cost Transfer Exception Request

**Purpose:** The following outlines required approvals for cost transfers based on movement amongst sponsored (including cost share) and non-sponsored chartfield strings. Non salary cost transfers are completed via a journal entry. Salary cost transfers are completed via a retro distribution.

Approver		Non-Sponsored to Non-Sponsored Sponsored to Non-Sponsored	Non-Sponsored to Sponsored Sponsored to Sponsored	Non-Sponsored to Sponsored Sponsored to Sponsored
		All transactions within the current fiscal year	<91 days from initial transaction	91 days or more of initial transaction
Non-salary cost transfer	Department	Yes	Yes	Yes
	Certified Approver	No	Yes	Yes ^
	Principal Investigator	No	No*	Yes ^
	RRC Chief Financial Manager	No	No	Yes ^
	Research associate dean	No	No	Yes ^
	Accounting Services	If greater than \$50,000, Yes.	If greater than \$50,000, Yes.	

Salary cost transfer	Department	Yes*	Yes#	Yes *
	Certified Approver	No	No	Yes ^
	Principal Investigator	No	No*	Yes ^
	RRC Chief Financial Manager	No	No	Yes ^
	Research associate dean	No	No	Yes ^
	Controller or AVP for Research	No	No	Yes
	Office of Cost Analysis	If effort recertification is required, Yes.	If effort recertification is required, Yes.	

**Unless noted by the following, approval is documented in EFS:**

#Approval occurs outside of EFS. Department is responsible for ensuring documentation of approval is maintained in a reasonable manner that can be produced for review.

^ Approval is documented on Form UM1921, which should be attached to the retro in HRMS or journal entry in EFS.

\* The Principal Investigator is responsible for maintaining awareness of cost transfers.

## Legend

AVP - Assistant Vice President

CFM - Chief Financial Manager