



APPENDIX

Cost Transfer Approval Matrix

Related Policy: Processing Accounting Transactions

	Non-Sponsored to Non-Sponsored Sponsored to Non-Sponsored		Non-Sponsored to Sponsored Sponsored to Sponsored		Requiring re-certification**
	Within 60 Days	Outside the 60 Days	Within 60 Days	Outside the 60 Days	
Non-salary Cost Transfers					
Dept. approver	Y	Y	Y	Y	n/a
CA	N	N	Y	Y	n/a
PI	N	N	N	Y*	n/a
Dept. Head	N	N	N	N	n/a
Other	N	N	N	N	n/a
Salary Cost transfers					
Dept. approver	Y	Y	Y	Y	Y
CA	N	N	N	Y	Y
PI	N	N	N	Y*	Y
Dept. Head	N	N	N	N	Y
ECRT Office	N	N	N	N	Y

*need not be physical signature; verification of PI approval of transfer must be available for review (copies of email, note of conversation, etc.)

**No change to current procedures related to recertification

Notes:

1. Allowable period for transfers changed to 60 days from date charge appears
2. CA approval required on sponsored salary cost transfers occurring more than 60 days after date payroll is charged
3. Department head signature no longer required on late transfers of either type
4. Verification of PI approval for sponsored transfers outside allowable period required as part of transfer documentation, signature not required
5. Salary cost transfers that require re-certification will follow current requirements, allowability will be determined by ECRT office

Recommendations:

- Identify journal entries processed within 60 days by adding a standard identifier to the description. Suggestion: "routine transfer"
- Identify journal entries processed outside the 60 days by adding a standard identifier to the description. Suggestion: "late transfers"