# Cost Transfer Checklist

## Justification - Were the following questions answered?

- **Why was the expense not charged to the correct project originally?**  
  - Yes  
  - No
- **How does the expense directly benefit the receiving award?**  
  - Is the cost allowable, reasonable, allocable and consistently treated?  
    - Yes  
    - No
- **If applicable, why is the cost transfer over 90 days?**  
  - Yes  
  - No
- **What corrective action has been taken to correct if systematic problem?**  
  - Yes  
  - No

## Documentation

- **Do we have a description of the expense to be transferred?**  
  - Yes  
  - No
- **Does the documentation include the date of the original charge?**  
  - Yes  
  - No
- **Do we have a copy of the charge to the original account?**  
  - Is the cost an original charge? (ensure it has not already been cost transferred)  
    - Yes  
    - No
- **Is the invoice or receipt attached?**  
  - Yes  
  - No
- **If payroll transaction, is a corrected QER or timecard attached?**  
  - Is there an authorized signature?  
    - Yes  
    - No
  - If not signed by the employee or PI, is there a suitable means form attached?  
    - Yes  
    - No
- **Is the date that SPA received the cost transfer clear on the documentation?**  
  - Yes  
  - No

## Award Review

- **Did we check the start date?**  
  - If purchased before the start date do we have approval for pre-award spending?  
    - Yes  
    - No
- **Did we check the end date?**  
  - If purchased towards the end of the grant, is there a continuation or did we document how purchases made at the end of the grant were beneficial to the scope of the project?  
    - Yes  
    - No
- **Is the expense in the budget?**  
  - If not, do we have re-budgeting authority?  
    - Yes  
    - No
  - Is the expense allowable, allocable, reasonable and consistently treated  
    - Yes  
    - No
- **Did we already submit a financial report?**  
  - Yes  
  - No