

Cost Transfer Checklist

This checklist is designed to help CU Boulder departments and units. It is not a comprehensive list of items or documents that may be requested or needed prior to approval of the JE. If you have any questions, please refer to the [Cost Transfer Policy](#) or reach out to a member of the RFS grant accounting team.

General

Header Description

- Did you provide a specific reason the expense was not originally charged to the award?
- Did you provide an explanation how the expense benefits the award to which it is being transferred?

Attachments

- Did you attach the 'mFin financial detail' report that identifies the expense(s) that is/are moving? (**Required before RFS can approve the journal.**)

Identifiers

- Did you identify the journal entry ID (from the mFin detail report) within the JE? (no lump sums are allowed)
- For JEs moving equipment (810100 or 810200) – Did you include the PO number in the journal line description?

Timing

- Did you check the period of performance of the award(s) and original journal entry date of the expense(s) moving to ensure further requirements do not apply?
- If moving after [90 days](#), did you attach a signed PI statement answering the four questions below:
 - What is the expense and how does it specifically benefit this award?
 - Why was the expense not charged to the award to begin with?
 - Why did it take more than 90 days for the mistake to be identified?
 - How will this be prevented in the future?
- For expenses moving that are [over a year old](#), did you check that those expenses are moving to a non-sponsored project fund?

Available Balance

- Did you ensure the award has enough funds to cover the expenses being transferred?

Specifics

Travel

- If moving travel onto an award, did you attach the departmentally approved Travel Authorization form?

Official Functions and Food Expenses

- Did you ensure the food/event is specifically authorized in the award documents?
- Did you attach the Official Function form (if needed—refer to Cost Transfer Policy for further details)?

Tuition Remission

- If related salary is moving, did you ensure a matching percentage of tuition remission is moving?
- Did you include the name of the individual, semester involved and PET number (if applicable)?
- Did you attach an 'mFin payroll transaction summary'?

Student Aid

- For SFTR transactions (accounts beginning with 770), did you include the student name and, if needed, an itemized report showing the breakdown of expenses (if health insurance and fees are not allowable on the award)?
- For Continuing Education expenses, did you attach a class roster report?

Honoraria

- Did you attach the Honorarium form (if needed—refer to Cost Transfer Policy for further details)?



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