Cost Transfers to Sponsored Programs Indexes

Erroneous charge/ Need for a cost transfer identified

Was the charge made within 60 days of month end Banner Report on which it first appears?

- yes
  - Special review required*
  - Email cost transfer details to the Director of G&C (Javeria Kazi, kazij@vcu.edu)

- no
  - Cost Transfer allowable
  - Journal Voucher processed
    - yes
      - Cost Transfer approved
    - no
      - Cost transferred to a like expense account (i.e. travel -> travel)
      - Cost Transfer documented

Has the final financial report or final invoice been submitted?

- no
  - Cost must be transferred to a non-sponsored program index

- yes
  - Cost Transfer documented

* Post 60 day labor transfers will require a more in depth special review.