GCA Cost Transfer Review: Non-Personal Services

A CT should take no more than 5 - 10 minutes to review if properly prepared by the department. Returning CT’s that have not been properly submitted will help the CT preparer learn to correctly submit a CT and ultimately make your job easier.

1. Does the CT submittal include a completed Checklist from the Department?
   - If no, return it to the preparer and ask them to complete the CT per the checklist and include the checklist.

2. Verify that the CT form has been filled out completely and that all signatures have been obtained.
   - If all signatures have not be obtained, return it to the preparer and ask that they get all the signatures.

3. Specifically look at the explanation section. When you read it, does it answer the four questions and provide enough detail to explain why the CT is being submitted? In addition, does the explanation related to the second question make sense and not trip any red flags that something might be wrong or questionable?
   - If this section is not appropriately completed, return it to the preparer and ask them to provide written detail that adequately addresses the four questions.

4. The CT Non-Personal Services Reallocation form is rarely needed, but if the form is included, does it include all the detail for this correcting entry?
   - If no, ask the preparing department to correctly prepare the reallocation form.

5. Does the CT submittal include Source Documents of the original expenses?
   - If no, return the CT to the preparer and ask them to submit the appropriate documentation per the checklist.

6. If the CT includes multiple expenses being moved, is there a tally sheet of the costs included in the documentation that totals and ties to the Direct Costs amount at the top of the CT form?
   - If no, return the CT to the preparer and ask them to create the tally sheet and number the expenses so everything can be easily referenced and identified.

7. Does the CT submittal include a Detail Transaction report from the Management Report System that identifies where each expense was originally charged?
   - If no, return the CT to the preparer and ask them to include the Detail Transaction Report.

8. Has each expense been marked or numbered on the Detail Transaction report, Expense Documentation, and Tally Sheet (if multiple expenses) such that it is easy to identify each expense amount that is to be moved?
   - If no, then either mark or number it yourself or return it to the preparer to mark / number.

9. Once the CT submission has been checked for proper submission, proceed with completing Section 2 on the CT form. When organizing the CT, stack the documentation in the order of the CT checklist. Turn the CT into the GCA manager or other person responsible for reviewing / approving CT’s.

8/31/2022