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## 1112 COST, REVENUE & OTHER TRANSFERS

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Effective: December 1986  
Revised: May 2006  
Last Reviewed: April 2017  
Responsible Office: Comptroller  
Approval: Comptroller

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### PURPOSE

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To ensure the validity of cost, revenue and other transfers, including payroll reallocations.

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### POLICY

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All cost, revenue and other transfers must include appropriate documentation and be approved by a responsible person in the department.