



# Cost Transfer Form

## Instructions

A cost transfer (CT) is a journal entry that transfers expenses onto a federally-funded sponsored award that was previously recorded elsewhere on Harvard's General Ledger and requires institutional approval before it can be posted to the General Ledger. The completed Cost Transfer Form serves as institutional approval and is required for all journal entries subject to the Cost Transfer Policy.

Please complete this form accurately, attach all supporting documentation, and send it to your school-level approver and/or OSP for approval. The Cost Transfer Policy, accompanying FAQs and Cost Transfer Determination tool provide guidance on determining if the journal entry requires the following Cost Transfer Form.

---

## Cost Transfer Timing

Does the journal entry affect a previously submitted financial report or final invoice?

Yes

No

If the journal entry affects a previously submitted financial report or final invoice, do not process the journal entry to the federal award. Journal entries that affect a previously submitted financial report or final invoice cannot be submitted. Contact your [OSP Post Award Representative](#).

What is the date of the original transaction?

Has it been more than 90 days\* since the original transaction date?

Yes

No

\**Note:* 90 days means 90 calendar days from the 15th of the following month in which the charge was originally transacted. For example, if the original charge posted on 1/1/14, 90 calendar days are counted from 2/15/14. See the [Cost Transfer Calculator](#).

---

**Cost Transfer Journal Entry Identifying Information**

**Debit:**            Tub                    Org # and Name                    Fund\*                    Total Debit

**Credit:**           Tub                    Org # and Name                    Fund\*                    Total Credit

*\*For identification purposes, list the first fund being debited and credited.*

---

**Under 90 Day Cost Transfer Justification**

The supporting documentation must provide a brief explanation why the journal is reasonable, allocable, and allowable on the federal award. Please attach explanation or provide an explanation below.

**Explanation:** (required if no additional documentation is attached)

## **Over 90 Day Cost Transfer Justification**

Over 90 day cost transfers must be submitted to the school level officials and OSP for approval. Approval for cost transfers submitted later than 90 days will only be granted in extenuating circumstances. Examples of extenuating circumstances include the following. Please select the circumstance for which a cost transfer is required.

Late issuance of a relevant Action Memo for reasons beyond the control of the requestor

*Note: The deadline for submission of cost transfers is 45 calendar days after the issuance of an Action Memo.*

Sponsor requirement dictates the need for the cost transfer (e.g. NIH fellowship stipend adjustments to comply with NIH X-train requirements or sponsor approved the expenses that were previously removed)

A debit to correct a credit to a federal award

Failure of another department to take action (e.g. on a properly submitted payroll distribution change request or service center charges). Departments are required to provide evidence of timely follow-up.

Other extenuating circumstances

**If the reason for the >90 day cost transfer is due to failure of another department to take action or other extenuating circumstances, please describe the situation for which the cost transfer is required.**

---

## **Supporting Documentation**

For journal entries under 90 days from the original transaction, attach all supporting documentation including: a draft or out-of-balance journal or a copy of submitted (but not approved) AP adjustment screenshot (for equipment), and detail listing of original charge.

For journal entries over 90 days from the original transaction, attach all supporting documentation including: a draft or out-of-balance journal or a copy of submitted (but not approved) AP adjustment screenshot (for equipment), and detail listing of original charge.

***Please use the 'Add Attachment' button to attach supporting documentation. If you are not submitting the form electronically, please include the documentation with the form.***

---

**Cost Transfer Preparer Information**

**Date:**

**Name and title:**

**E-mail:**

**Phone:**

**Signature:**

*By entering name/signing above, the requestor certifies that the cost(s) to be transferred is an appropriate expenditure for the sponsored award and that the charge is allowable, reasonable, and allocable under the governing cost principles and terms of the award.*

---

**Cost Transfer Approver Information**

Please fill in the name, dept. and email of the appropriate approver(s) for your cost transfer. The signature and date will be filled in by the approver upon review and approval.

Cost transfers submitted under 90 days from the date of the original transaction should be submitted to the school/tub level authorized approver or to OSP, depending on tub-level policy. Cost transfers submitted more than 90 days from the date of the original transaction must be submitted to school/tub level approver and to OSP. See the cost transfers approvers list to determine your school's CT approver.

**Under 90 Day Approver:** (school-level approver, authorized approver, or OSP, depending on tub-level policy)

**Name:**

**Dept/Org:**

**E-mail:**

**Signature:**

**Date:**

**Over 90 Day School-level Approver:**

**Name:**

**Dept/Org:**

**E-mail:**

**Signature:**

**Date:**

**Under 90 OSP Approver:**

**Name:**

**Dept/Org:**

**E-mail:**

**Signature:**

**Date:**

*Please email the completed form and all attachments to the appropriate [cost transfer approver\(s\)](#).*