Cost Transfer Policy

Policy Statement

Harvard University has established the following policy and procedures for the processing of cost transfers to comply with the requirements of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) and federal agency policies and procedures.

A cost transfer (CT) is a journal entry that transfers an expense onto a federally-funded sponsored award that was previously recorded elsewhere on Harvard’s General Ledger (GL) and requires institutional approval before it can be posted to the GL.

Reason for Policy

In accordance with OMB, it is necessary to explain and justify transfers of charges onto federally funded sponsored awards, when the original charge was previously recorded elsewhere on Harvard’s GL. Timeliness and completeness of the explanation of the transfer are important factors in supporting allowability and allocability in accordance with federal requirements.

Who Must Comply

All individuals involved with the administration and conduct of federally funded sponsored award activities, including central and departmental sponsored project administrators, principal investigators, and other research personnel.

Roles and Responsibilities

Principal Investigators (PIs) take primary responsibility for ensuring compliance with federal regulations as well as the monitoring of expenditures, timely correction of errors, and proper allocation of expenses.

Grant managers and Department/Local level managing units (individuals responsible for account monitoring/management) assist PIs in the timely review and reconciliation of expenditures, prepare cost transfers and maintain adequate documentation of questionable costs, and ensure that all personnel engaged in the financial administration of federally funded sponsored awards are familiar with this policy; ensure that the costs transferred are allocable, allowable, and reasonable, prepare and submit timely approved cost transfer
journals and the cost transfer form, and retain copies of all related supporting documentation in accordance with the University record retention regulations; responsible for approving all under 90 day\(^1\) cost transfers if granted “authorized approver” designation by their school/tub-level official. If a cost transfer is rejected, it is the responsibility of the local level managing unit to ensure that the cost is removed and assigned to a non-sponsored account in a timely manner.

**Authorized approver(s)** have the authority to sign under 90 day\(^1\) cost transfers. These individuals are approved by school/tub level officials and can only be assigned in local areas with sufficient internal control in place and no recent history of relevant internal or external audit findings. In the absence of a departmental authorized approver, this responsibility shifts to the school/tub level or to OSP. Individual schools may be more restrictive; consult your local school/tub level official for guidance.

**School/tub level officials** provide oversight and are responsible for ensuring that local units abide by this policy and accompanying procedures when processing cost transfers. School/tub level officials are also responsible for the approval of all over 90 day\(^2\) cost transfers before submission to OSP. School/tub level officials grant authorized approver designation to local level managing units. If a school/tub level official does not grant a local level managing unit authorized approver status to approve under 90 day\(^3\) cost transfers, then the school/tub level official will determine whether the school/tub or OSP will approve. Individual schools/tubs may be more restrictive; consult your local school/tub level official for guidance.

**Office for Sponsored Programs (OSP)** is responsible for maintaining the policy and accompanying procedures, addressing questions regarding the policy, approving over 90 day\(^4\) cost transfers, and approving under 90 day\(^1\) cost transfers if there is no school or local authorized approver.

*Individuals preparing cost transfers should first contact their school/tub level officials with any questions regarding this policy or its application. This will ensure that school/tub level officials are aware of cost transfer questions and consistent guidance is provided within each school/tub.*

**Procedures**

**Overview**
Grant managers and/or local level managing units must conduct a timely review of grant expenditures. When purchasing an item or transferring a cost, grant managers and department staff should ensure that the expenditure will directly benefit the project onto which it will be charged. A regular review of post-award expense transactions will reduce the need for cost transfers, and in most cases, submitting a journal adjustment within the same month of the original expense will immediately correct erroneous transactions. Staff should note that items purchased at the end of a project (e.g., within the last 90 days\(^5\)) are subject to even greater scrutiny during an audit. Additionally, any cost transfers that affect a previously submitted final financial report, final invoice, and/or financial report/invoice after the end of the budget reporting period for year logic

\(^1\) 90 days means 90 calendar days from the 15\(^{th}\) of the month following the one in which the charge was originally transacted. For example, if the original charge posted on 1/1/16, 90 calendar days are counted from 2/15/16.
accounts, regardless of how old the original transaction is, are generally unallowable. Exceptions are rare and require both OSP and school/tub level approval.

Overview (continued)

The following sections address the procedures for the journal entries that post charges onto federal awards:

I. Salary, fringe, and tuition remission journals exempt from the Cost Transfer Policy:
   1. Journals that never require a cost transfer form
   2. Journals that do not require a cost transfer form if completed within a specified time period

II. Non-salary journals exempt from the Cost Transfer Policy:
   1. Journals that never require a cost transfer form
   2. Journals that do not require a cost transfer form if completed within 90 days of the original transaction date

III. Require a cost transfer form and are considered “Cost Transfers” when completed within 90 days of the original transaction date

IV. Require a cost transfer form and are considered “Cost Transfers” and are greater than 90 days after the original transaction date

I. Salary, fringe, and tuition remission journals exempt from the Cost Transfer Policy

Salary, fringe, and tuition remission journals in this section are subject to effort reporting requirements.

*Below are the exceptions that do not require a CT Form and therefore MUST NOT use a CT Naming Convention*

These exemptions ONLY relate to salary charges that have not been reported to the sponsor and have not been included in a final financial report, final invoice, or financial report/invoice submitted at the end of a budget reporting period for year logic accounts.

Supporting documentation must be retained at the local level but these adjustments do not require the approval of an authorized approver.

Depending on the circumstances, a salary journal adjustment may or may not trigger the reopening of a signed effort certification in the effort reporting system (ecrt). Similarly, a cost transfer journal may or may not trigger the reopening of a signed effort certification in ecrt.

1. Journals that never require a cost transfer form; these adjustments are **exempt** from the Cost Transfer Policy, regardless of over 90 days or under 90 days
• Adjustments made within the same accounting period (month) of the original charges
• Journals for salary and fringe that only credit federal awards
• A journal adjustment of a single salary direct cost of less than $500 (even if the salary has been certified).
• Payroll journal entry adjustments to manually reverse and then repost a salary journal solely for the purpose of correcting the “period of work performed” (no other portion of the transaction is changed)
• Salary and fringe adjustments to correct tub, org, or root values

2. Journals that do not require a cost transfer form if completed within a specified time period regardless of dollar amount; these adjustments are exempt from the Cost Transfer Policy if completed within specific timeframe
   A. Reallocation of salaries and fringe to reflect actual effort for staff, including non-faculty researchers, or other individuals who require quarterly effort certifications ², when the following apply:
      • Before the quarterly effort has been certified in the effort reporting system (ecrt) and
      • Before the quarterly certification due date
   B. Reallocation of the salaries of faculty and other individuals who require annual effort certifications when the following apply³:
      • Journal is completed within 90 days of original transaction date; and
      • The annual effort has not been certified in the effort reporting system (ecrt) and
      • The effort certification due date has not passed
   C. Journals to align the allocation of prepaid tuition remission with effort on a research award
      • Note that the reallocation of tuition remission must match the salary distribution of relevant work effort
      • Journals can be made
         o Within 90 days ¹ of the posting of the related salary not the original date the tuition remission was posted to the GL; or
         o If the salary has been adjusted, the tuition journal can be posted until the effort is certified provided the effort certification due date has not passed
      • For example, a graduate student’s fall tuition (Aug-Dec) was paid and posted in the GL in July according to his effort at the time. In December, the PI informed the grant manager that the student’s effort for the months of October through December has been reassigned. The

² Staff and non-faculty researcher salary object codes include 6050, 6051, 6070, 6071, 6079, 6080, 6089, 6090, 6110, 6120, 6140, 6150, 6152. Note that the certification status, annual or quarterly, is set at the beginning of the fiscal year, based on current payroll information, and will not change during the year. Once an individual is assigned as an annual or quarterly certifier, the portions of the policy that relate to that employee type, annual or quarterly, should be followed.
³ Faculty salary object codes include 6010, 6020, 6030 or 6040. Note that the certification status, annual or quarterly, is set at the beginning of the fiscal year, based on current payroll information, and will not change during the year. Once an individual is assigned as an annual or quarterly certifier, the portions of the policy that relate to that employee type, annual or quarterly, should be followed.
month of October, not July, is the starting point to count 90 days; the journal can be posted without a CT for 90 days or until the effort is certified but not past the effort certification due date.

II. Non-salary journals exempt from the Cost Transfer Policy:  
*Adjustments not requiring the CT form MUST NOT use the CT naming convention.*

Non-salary journals in this section covers all expense categories including scholarship payment (stipend and tuition support for stipendee).

These exemptions ONLY relate to expense charges that have not been reported to the sponsor and have not been included in a final financial report, final invoice, or financial report/invoice submitted at the end of the budget reporting period for year logic accounts.

Supporting documentation must be retained at the local level, but these adjustments do not require the approval of an authorized approver.

1. Non-salary journal adjustments **exempt** from the Cost Transfer Policy, regardless of over/under 90 days

   Below is a list of journal adjustments that are not considered cost transfers and therefore are not subject to this policy.
   - Adjustments made within the same accounting period (month) of the original charges
   - Journals that only credit federal awards
   - An journal adjustment of a single direct cost transaction of less than $500
   - Adjustments to correct tub, org, object code, or root values only
   - Adjustments between main accounts, part-of accounts, and subcontract accounts within the same account group/reporting period
     - For task logic accounts, any movement within account group (e.g., moving from subactivity 0001 to 0002)
     - For year logic accounts, movement within a budget period (e.g., moving from subactivity 0101 to 0104)

2. Non-salary journal adjustments exempt from the Cost Transfer Policy if completed within 90 days

   Below is a list of journal adjustments that are not considered cost transfers when completed within 90 days of the original transaction date. Supporting documentation must be retained at the local level, but these adjustments do not require the approval of an authorized approver.

   A. Transfer of pre-award expenses which were charged to a departmental/local unit account

   B. Routine reallocation of costs charged elsewhere
      - Routine reallocations of costs can be characterized as the initial distribution of shared services or service center charges to sponsored and/or non-sponsored awards based on a documented allocation methodology. Examples may include animal per diems, glass washing,
materials and supplies, technical support, and data storage. Note that this exemption does not apply to subsequent reallocation of such shared costs onto the federal awards.

- Routine reallocation of these costs to federal awards must be done within 90 days of the original transaction date. Distribution should occur at regular intervals (e.g., monthly).

C. Journal to allocate tuition support and stipend payments originally charged on a departmental account and moved to a federal training grant or fellowship award.

- Note that this exemption does not apply to subsequent reallocation of the same tuition support and stipend payments; therefore, subsequent reallocations would require cost transfer approval. This exemption does not apply to tuition remission.

D. Journal adjustments to correct transactions to invalid sponsored code combinations. An invalid sponsored code combination is a charge in the GL for which the fund-activity-subactivity combination does not exist in GMAS.

- Note: Transactions posted to invalid code combinations do not appear on the Period Expense Report (PER) nor in GMAS and are not included on invoices or financial reports to federal sponsors.

E. Adjustments of direct costs between account groups set up to comply with the DHHS G to P transition when:

- There are no carryforward restrictions, and
- It is a non-competing year.

III. Require a cost transfer form and are considered “Cost Transfers” when completed within 90 days of the original transaction date

Adjustments requiring the CT form MUST use the CT naming convention.

Below is a list of journal adjustments that require approval if they are corrected within 90 days of the original transaction date, have not been reported to the sponsoring agency, and have not been included in a final financial report, final invoice, or financial report/invoice submitted at the end of a budget reporting period for year logic accounts.

i. Reallocation of staff, including researchers,’ salary and fringe to reflect actual effort after the quarterly effort has been certified in the effort reporting system (ecrt) or after the certification due date.

ii. Non-salary adjustments between main accounts, part-of accounts, and subcontract accounts not within the same account group/reporting period or budget period when year logic account is utilized in setting up an award in GMAS (e.g., moving from subactivity 0101 to

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4 DHHS G Account: The Department of Health and Human Services “G” account is a pooled account that we use to draw down funds via Letter of Credit in a pooled method.

DHHS P Account: The Department of Health and Human Services “P” account is a fund-by-fund account that we use to draw down funds via Letter of Credit in a fund-by-fund method.

Note that all DHHS projects will be transitioning to the “P” account by the end of federal fiscal year 2016.
IV. Require a cost transfer form and are considered “Cost Transfers” and are greater than 90 days after the original transaction date¹

Adjustments requiring the CT form MUST use the CT naming convention.

Over 90 day cost transfers must be submitted to school/tub level officials and OSP for approval. Approval for cost transfers submitted later than 90 days of the original transaction date¹ will only be granted in extenuating circumstances. If the delay in submitting the cost transfer is within the control of the department, the department is required to provide a plan to prevent future instances. Repeated cost transfer requests citing the same reason(s) may not be approved.

Examples of extenuating circumstances include the following:

i. Late issuance of a relevant Action Memo
   o Note: The deadline for submission of cost transfers is 45 calendar days after issuance of an Action Memo (e.g., activation of new award, full execution of a subcontract, extension of time, incremental funding, sponsor-approved budget revision, etc.). Counting starts on the day after the action memo is issued.

ii. 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.

iii. Sponsor requirement dictates the need for the cost transfer (e.g., NIH fellowship stipend adjustments to comply with NIH X-train requirements).

iv. A debit to correct a credit to a federal award – only allowable to correct a duplicate credit or to match a submitted FFR or final invoice.

v. Journal for staff salary adjustments between the main accounts and/or part of accounts within the same account group/reporting period, if processed:
   o after effort has been certified in the effort reporting system (ecrt); or
   o after the certification due date.

   • Journal for faculty salary adjustments between the main accounts and/or part of accounts within the same account group/reporting period after 90 days¹ from the original transaction date.

Documentation

It is the responsibility of the local level managing unit to maintain supporting documentation accompanying journals, and it is recommended that the CT documentation be uploaded into GMAS in the Cost Transfer folder, which is located under the Segment Repository. The following supporting documentation must be specific and fully explain the reason why the charge to the federal award is allowable, reasonable, and allocable:

• Non-Cost Transfer Journal – Journal description with sufficient detail to explain the reason for the
adjustment and retain other relevant documentation (e.g., copy of invoice, etc.).

- Under 90 Day\textsuperscript{1} Cost Transfer – A draft of an out-of-balance journal or a copy of submitted but not approved AP adjustment screenshot (for equipment), detail listing of original charge, CT Form, and other supporting documentation.
- Copies of the Vendor Justification Form (VJF) for purchases over $5,000 and a signed debarment form for purchases over $25,000 that were completed at the time of commitment, if moving costs from a non-federal account.
- When transferring air travel costs from a non-federal account, a copy of the flight itinerary showing evidence of travel on the lowest economy airfare is required. Additional supporting documentation may also be required:
  - An approved Federal Lowest Economy Airfare Travel Reimbursement Exception Form
  - Signed Fly America Travel Reimbursement Exception Form (if US flag air carrier is not used)
- Over 90 day\textsuperscript{1} Cost Transfers – A draft of an out-of-balance journal or a copy of submitted, but not approved AP adjustment screenshot (for equipment), a detail listing of original charge, CT form, and other supporting documentation justifying the lateness of the cost transfer (e.g., copy of action memo, correspondence between departments and central offices, etc.) should be attached to the cost transfer form
- An approved corrective action plan if required as part of the over 90 day cost transfer approval process

**Naming Conventions**

**Non-CT Journal Entries**

Adjustments not requiring the CT form must not use the CT naming convention.

Example: \texttt{“FCOR^CCB^ JHM^FEB-APR 2015”}

**Under 90 Day Cost Transfers**

The Batch Name for the under 90 day cost transfer journal should use the proper cost transfer naming convention:

\texttt{“CT^TUB^ORG^ Preparer’s Initials^Description^Date (or Date Range) of original transaction(s),”} and reference the CT Form submitted (e.g., \texttt{“Transfer June ’14 salary to fund 123456”} or \texttt{“See related CT Form”}).

Cost Transfer example: \texttt{“CT^FCOR^CCB^ JHM^See related CT form^FEB-OCT 2015”}

**Over 90 Day Cost Transfer**

The batch name for the over 90 day cost transfer journal should use the proper cost transfer naming convention and include \texttt{“OVER 90.”}

Example: \texttt{“CT^OVER90^FCOR^CCB^JHM^See related CT form^FEB-OCT 2015”}

**AP Adjustments**

AP adjustments for equipment invoices cannot be named and therefore do not follow the naming convention. AP adjustments that require CTs are identified on the AP adjustment form.
• Note: if an AP adjustment is exempt from the CT policy, that the requestor should not click the CT flag in the AP adjustment form.

Other Considerations

• Under 90 day cost transfer journals should be posted immediately upon approval, always before the 90th day.
• Over 90 day cost transfer journals should be posted within 5 business days of being approved.
• At-risk accounts are strongly recommended if a delay in award funding or execution is anticipated. The timely setup of at-risk accounts will likely eliminate the need to process cost transfers.
• At no time should federally funded sponsored accounts be used as holding accounts for expenses that will subsequently be transferred elsewhere, including to competing or non-competing continuations of the same project for which the notice of award or the new account number has not yet been received.
• When a cost transfer form is required, cost transfer journals should be processed only after the cost transfer form has been approved.
• Cost transfer journals may be created in draft of an out-of-balance form. The cost transfer journal may not be posted to the GL until the cost transfer form is approved by the authorized approver, school/tub level approver, or OSP.
• AP adjustments may be submitted but will not be approved by the AP Adjustment Approver until the cost transfer form is approved by the authorized approver, school approver, or OSP.
• Requestors can avoid lateness by anticipating the possible need for additional clarification or documentation from the approvers at department/local level, the school and/or OSP.
• Requestors are advised to submit explanations for lateness (i.e., over 90 days from the original transaction\textsuperscript{1}) to OSP and their school/tub level official for review before completing the cost transfer journal and assembling backup documentation. OSP and the school/tub level official are available to assist departments in all aspects of cost transfer explanation and preparation of all cost transfer documentation.

Definitions

90 Days: 90 days means 90 calendar days from the 15th of the month following the one in which the charge was originally transacted. For example, if the original charge posted on 1/1/16, 90 calendar days are counted from 2/15/16.

Activity: Six-digit chart value and required segment of the sponsored account string that captures the purpose or use of funds.
**Account Group:** Numeric identifier that groups accounts (fund/activity/subactivity) together for financial reporting purposes. A new account group is created for each budget year when year logic is used. The subactivities (*i.e.*, main, part of, and subcontract) are reported in aggregate by account group.

**Action Memo:** The official University communication regarding a sponsored award notice accepted by the University. Certain award terms and conditions, dates and dollars, and accounts activated for the award are included. The Action Memo is also used to communicate authorized internal requests and administrative changes.

**CT Naming Convention:** Cost transfer journal starting with “CT”. For example, “CT^FCOR^CCB^ JHM^See related CT form^FEB-OCT 2015”.

**GMAS:** Grants Management Application Suite. GMAS is the engine behind the administration of the University’s $800+ million in sponsored funding. This system is the University’s system of record for proposals, awards, financials, and documentation related to sponsored projects.

**Invalid Sponsored Code Combination:** A charge in the GL for which the fund-activity-subactivity combination does not exist in GMAS. Please note: Transactions posted to invalid code combination(s) do not appear in the project financials in GMAS and are not included on invoices or financial reports to our sponsors. They do, however, appear in the GL and are the responsibility of the department to address.

**Pre-Award Costs:** Those costs incurred prior to the effective date of the federal award directly pursuant to the negotiation and in anticipation of the federal award where such costs are necessary for efficient timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the federal award and only with approval from the federal awarding agency.

**Printable Grants Financial Dashboard:** A dashboard generated from Oracle Business Intelligence (OBI) Grants Management that provides summary information for each award in a PDF format.

**Sponsored Account:** A sponsored account is the unique combination of a fund, activity and subactivity as set up in GMAS used to process transactions of a sponsored award in the Harvard General Ledger. Typically, there are three types of sponsored accounts: a main account, a part of account and a subcontract account.

**Stipend:** Stipends are payments made to individuals for subsistence support or to defray expenses during a period of academic appointment. Stipend payments are not compensation for services rendered and, therefore, are not allowable on federal awards unless the purpose of the agreement is to provide training to selected participants and the charge is approved by the sponsoring agency (OMB Circular Uniform Guidance, Subpart E).

**Submitted Financial Reports and/or Final Invoices:** Many sponsors require the submission of annual and/or final financial reports or invoices at the end of each budget period and/or end of the project. Final reports and/or final invoices are submitted at the award termination. The final report also includes annual reports for
a specific budget period when the award is set up under year logic and the accounts for the reporting period require final figures for closeout.

**Subactivity:** A subactivity is a 4-digit value within Harvard's Chart of Accounts that helps to identify tasks, phases, years, or sub-categories within an activity of an award. A subactivity is required for sponsored awards and allows an award to be broken down by tasks and/or grant years.

**Task Logic Account:** Subactivity values within an award are typically structured either by task logic or by year/task logic. When task logic is used, the first two digits of the subactivity values are “00,” which generally indicates that the values are used for the duration of an award; the last two digits may represent a unique task within an award. Task logic may be used for sponsored awards that allow automatic carryforward of funds from one budget period to the next.

**Tuition Remission:** - The portion of a salaried graduate student’s tuition and fees charged to sponsored research awards as part of compensation package for performing necessary work on the research project. The allocation of tuition payments must be no more than salary distribution of relevant work effort on the research award. Tuition remission is subject to effort reporting.

**Tuition Support:** - A scholarship payment made to an individual who has a stipendee status during a period of academic appointment. The tuition support is not compensation for services rendered. In general, it should only be charged to sponsored training grants and sponsored fellowship awards when the primary purpose is to aid the individual in pursuit of personal studies or research.

**Year Logic Account:** Some awards require separate account(s) for each budget year, specifically when a sponsor requires annual reporting and does not allow automatic carryforward of funds from one budgeted period to the next. In these circumstances, year logic account structure is required to facilitate tracking and reporting for each budget period. When year logic is used, the first two digits of all subactivity values indicate the year/period of the project (e.g., “01” is the first period and “02” is the second period); the last two digits represent a unique task (e.g., main account, subcontract, part-of account, program income). A new account group number is assigned to each award budget/reporting period.

**Cost Transfer Contacts**

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<tr>
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<tr>
<td>FAS</td>
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<td>SPH</td>
<td>Kristie Froman</td>
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Please see the [Cost Transfer Approvers](#) on the OSP website.

*For all other tubs, please contact the OSP portfolio manager assigned to your department/unit.*
Related Policies and Guidance

- Academic Service Center Policy
- Capital Equipment Policy for Schools with Sponsored Research
- Effort Reporting Policy
- Sponsored Financial Reporting and Closeout Policy
- General Records Schedule
- Sponsored Expenditures Guidelines
- Internal Billing Transactions Policy
- Recording Cost Transfer Information in the AP Adjustment Form

Revision History

December 2014
- Added example of cost transfer naming convention for over 90 days CTS
- Added OSP contacts links to contacts section for all other tubs
- Updated Uniform Guidance References

June 2015
- Clarification of language relating to allowable exceptions regardless of dates for payroll entries to correct “period of work performed” and single direct cost transactions under $500
- Added an under 90 day exception for DHHS accounts converting from G to P classifications
- Clarification of language relating to over 90 day exception for duplicate credits
- Added language to indicate that Corrective Action Plans may be required
- Added two additional “other considerations”: 1) VIF’s are required prior to purchases even if cost is being transferred to a federal award and 2) over 90 day CT journals should be posted within 5 business days
- Added definitions of GMAS and PER

July 2016
- Added separate sections for CT exempt journals of salary/fringe/tuition remission and non-salary transactions
- Added clarification of the specific rules for faculty vs. staff salary CT exemptions
- Clarified the different CT rules for journals relating to tuition remission and salaries vs. tuition support and stipends
- Clarified that after salary is certified a CT is always required
- Added an over 90 day exception for previously certified salary IF the transfer is within the same account group
- Added information regarding documentation when transferring air travel costs from a non-federal account
September 2017
- Add clarification of the specific rules for faculty vs. staff salary CT exemptions
- Added clarification to the salary object code footnotes
- Indicate that a corrective action plan may be needed for CT exceptions allowed due to sponsor requirements

October 2017
- Added clarification to distinguish requirements for CTs relating to Salary & Fringe (Section I) and Stipends (Section II)
- Combined the responsibilities of Grant managers and Department/Local level managing units
- Other minor edits for clarifications