HARVARD
Office for Sponsored Programs

COST TRANSFER SUMMARY FLOW CHART

For the Cost Transfer Policy, please visit: osp.finance.harvard.edu/content/cost-transfer-policy

Q1. Does the transfer affect a previously submitted financial report, a carryforward request required by sponsor, a previously submitted final invoice **AND/OR** a final figure (expenditures) has been confirmed previously by the department?

YES → **DO NOT PROCESS / CONTACT OSP**

NO

Q2. SALARY or TUITION REMISSION adjustments

Does the transaction meet one of these exemptions?

- is made within the same month
- ONLY credits federal awards
- is a single direct cost of ≤$1000
- ONLY corrects period of work performed or HUID
- ONLY corrects tub, org, object code, and/or root
- quarterly salary certifiers adjustments not yet certified AND before certification due date
- annual salary certifiers adjustments made within 90 days AND not certified AND before certification due date
- aligns prepaid tuition remission with salary/effort if made within 90 days of posting the related salary; OR if the salary is adjusted, tuition can be adjusted until the salary is certified AND before certification due date

NO

Q2. OTHER COSTS adjustments

Does the transaction meet one of these exemptions?

- is made within the same month
- ONLY credits federal awards
- is a single direct cost of ≤$1000
- ONLY corrects tub, org, object code, and/or root
- is between subactivities within the same fund
- is a transfer of pre-award expenses **made within 90 days**
- is a routine reallocation of certain costs* **made within 90 days**
- allocates stipend tuition support and stipend payments **made within 90 days**
- corrects invalid code combination** **made within 90 days**
- Is an expense from a balance sheet object code

IF **YES** TO ANY **Q2** → **YES**

Process the transaction as a journal. Do not use CT naming convention.

IF **NO** TO ANY **Q2** → **NO**

Q3. Is the transaction >90 days?

NO → Complete CT Form, obtain approval, and post prior to 90 days.

YES

Q4. Is the transaction one of the following?

- Due to a LATE Action Memo and within 45 calendar days
- Due to failure of another department to take action
- Due to sponsor requirements
- Debit to correct a credit to a federal award

YES → Complete CT Form and submit documentation to school/tub level approver. Approver submits to OSP.

NO → **DO NOT PROCESS / CONTACT TUB OR OSP**

* **Reallocation of certain costs** allowed for initial distribution of shared service or service charges based on a documented allocation methodology

** An **invalid code combination** is a charge in the General Ledger for which the fund-activity-subactivity *combination* does not exist in GMAS.