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 or a final figure (expenditures) has been confirmed previously by the department?

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

- **YES**
- **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

- **YES**
- **NO**

Q3. Is the transaction >90 days?

- **NO**
- **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

- **NO**
- **YES**

* 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.