

Cost Transfer Explanation Form

Instructions

Attach this document to Journal Entry for all Cost Transfers. These are required for any transaction moving costs on to a sponsored project or between sponsored projects. For more information, please refer to the Cost Transfer Policy at

https://research.temple.edu/sites/research/files/media/document/Cost_Transfer_Policy.pdf

Transfers requested within 90 days of occurrence require that questions one and two are answered. **Transfers requested more than 90 days after occurrence require that all four questions are answered. Once submitted via Workflow, these > 90 day journals will require approval from Director of Finance/Accounting - Post Award Stephen Kosciolk.** Section A in the Cost Transfer Policy describes which > 90 day transfers are excluded from this requirement. These include transposition errors and continuations.

1. Why was this expense originally charged to the source from which it is now being transferred?

2. Why should this charge be transferred to the proposed receiving sponsored project?

3. Why is this cost transfer being requested more than 90 days after the occurrence of the original transaction? (*applicable to transfers > 90 days only*)

4. What action is needed to eliminate future need for cost transfers of this type? Please include ways our office can assist with this effort. (*applicable to transfers > 90 days only*)