Definition of Cost Transfer: “Cost Transfer” means the reassignment of a cost to a sponsored project account after the cost was initially charged to another sponsored project account or to a non-sponsored project account in the financial accounting system or official records of UNT. Cost transfers include reassignments of salary, wages, and other direct costs. Reassignment of salaries and wages affecting a sponsored project are covered by UNT Policy 13.015, Effort Reporting.

PI Initiates Cost Transfer:

The PI initiates and departmental administrator, who has a submitter role (formal training required) submits the electronic Cost Transfer, in our online cost transfer process. There are certain types of expenditure cost transfers, such as financial aid, that are done by entering a manual journal. The department completes a PDF form.

Cost Transfer Approval:

Normally it is the PI and College Research Officer, the Director and/or Grants and Contracts Accounting Analysts and Senior Analysts who approve the cost transfer. Depending on the type of cost, there may be other approvals required. The manual cost transfer form requires the same levels of approval as the online form. Once all the signatures have been gathered, the PDF is submitted to Grants and Contracts Administration for their approval.

Cost Transfer Process:

Once an online cost transfer request is approved, a journal is autogenerated in our electronic financial system. It then posts overnight.   In the case of a manual cost transfer form, the Grants and Contracts Accounting Analysts and Senior Analysts create the journal in PeopleSoft, and it is approved and posted by the Director.

The form includes the PI name, project number, explanation/justification for the change, applicable charge, where the charge is currently located, and where the charge needs to be moved.

 Cost Transfer Deadline: The request for a transfer must be initiated promptly within 90 days of the end of the month of the original transaction date or within 30 days of the sponsored project end date, whichever is earlier.

 Relevant Supporting Documentation:

Cost Transfer documentation retrieved from:

https://research.unt.edu/research-services/pi-handbook/post-award-administration/cost-transfers

Cost Transfer Policy:

https://policy.unt.edu/policy/13-017​