

University of Pennsylvania  
Grant and Contract Cost Transfer Justification Form

Journal Batch Name:	_____
Entered By (Name):	_____
Description of Transfer:	_____

Debit Project/Grant Number:		Credit Project/Grant Number:	
Principal Investigator:		Principal Investigator:	
Debit Fund Number:		Credit Fund Number:	
Debit Fund End Date:		Credit Fund End Date:	

Penn's Policy requires cost transfers to be:

- Documented and performed within 90 days from the month end of the original transaction date
- Completed in BEN Financials Cost Transfer User Responsibility
- Performed using Category "15" for transfers done within 90 days and "16" for transfers that exceed 90 days from the month end of the original transaction date
- Approved by ORS prior to posting to BEN if transfer exceeds 90 days from month end

Supporting documents for expenses being transferred, including invoices, receipts, etc. are attached.

**Explanation for the transfer:** (i.e. why weren't these costs originally charged to this sponsored project?)

**Explanation of direct benefit to project:** (i.e. why is this expense necessary to further the programmatic needs of the project being charged?)

**Additional Comments** (e.g. corrective action plan, if needed, or >90-day explanation)

\_\_\_\_\_  
Signature of Departmental Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Principal Investigator

\_\_\_\_\_  
Date

This form is to be used to document that cost transfers to a sponsored research project are allowable, reasonable, and allocable, and complies with the terms, restriction governing the sponsored agreement per Sponsored Projects Financial Policy #2113 for Cost Transfers and Payroll Reallocations and 2 CFR 200 Uniform Guidance. **This form along with the supporting documentation must be maintained in departmental records** in accordance with the Sponsored Projects Policy record retention policy #2132.

\*\*\*Send a copy of this completed form to [Res\\_Cost\\_Transfers@lists.upenn.edu](mailto:Res_Cost_Transfers@lists.upenn.edu) at the time of the cost transfer\*\*\*