

COST TRANSFER JUSTIFICATION FOR HEKTOEN GRANTS

DOCUMENT NO. _____

The policies for sponsored project cost transfers are described in Grant Policies and Procedures Manual, "Cost transfers." This form must be completed for non-current cost transfers (expenses incurred but not corrected within 90 days of period of service or 90 days of initial posting.) This form must be maintained in the department and available for review.

A. REASON FOR THE TRANSFER

Check one of the following reasons below and provide any additional explanation to properly document the propriety of the transfer in Section D.

- 1. Clerical Error
- 2. Use of wrong fund code
- 3. Reallocation of non-payroll costs based on actual usage (check a or b):
 - a) Impractical to allocate at the time of original entry, or
 - b) Materials and supplies not used.
- 4. New award where anticipation fund was not used
- 5. Renewal award
- 6. Related projects (complete Section D)
- 7. Pre-award costs
- 8. Non-current correction or redistribution
- 9. Other (explain on voucher or in Section D)

B. ADDITIONAL DOCUMENTATION FOR ALL TRANSFERS FOR WHICH THIS FORM IS REQUIRED

1. **FOR LABOR REDISTRIBUTIONS ONLY:**

Did you process a job change? Yes No If yes, please indicate date:

2. **FOR ALL TRANSFERS:**

- a) Are either of the funds:
 - i. In an overdraft? Yes No
 - ii. Terminated? Yes No
- b) Does the transfer involve expenditures for?
 - i. Independent Contractors? Yes No
 - ii. Subcontracts? Yes No
 - iii. Equipment? Yes No

If the answer is yes to any of the above, provide justification, on the voucher or in Section D, explaining the propriety of the transfer to the fund charged.

C. TRANSFER OF COSTS THAT DIRECTLY BENEFIT MULTIPLE INTERRELATED PROJECTS

_____ Costs are being transferred between benefiting interrelated Federal projects of the same principal investigator. Explain relatedness of projects in Section D.

_____ Costs are being transferred between interrelated Federal projects of different principal investigators; provide required documentation for establishment of relatedness.

_____ Costs are being transferred between interrelated non-Federal projects; explain relatedness of projects in Section D.

D. REMARKS/EXPLANATIONS/JUSTIFICATIONS - (IF NEEDED, ADDITIONAL SHEETS MAY BE ADDED)

E. COST TRANSFER AMOUNT \$ _____

From Grant #: _____

To Grant #: _____

CERTIFICATION CHARGES ARE CORRECT AND APPROPRIATE

Principal Investigator Responsible Official (with suitable means of verification that the change is allowable and proper)

PI Approval From Grant: _____ Date: _____

PI Approval To Grant: _____ Date: _____