

COST TRANSFER JUSTIFICATION FORM - NON-LABOR

This form must be completed when requesting to transfer expenses (costs) to/from a sponsored project.

Attach this form to the [Departmental Correction Form \(DCF\)](#).

See the [Cost Transfers on Sponsored Agreements Policy](#) or the [GCAS Website](#) for more information

Initiator Name		Phone:		Email:		Date:	
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DIRECTIONS - Identification of Non-Labor Costs

-Questions 1- 4 should be completed for all cost transfers

-Question 5 should only be completed for cost transfer requests over 90 days
(this includes transfers occurring more than 90 days after the original posting (PA/Effective Date)).

*Transfers requiring the review of the University Controller are listed on page 5 of the [Cost Transfers on Sponsored Agreements Policy](#).

Please provide a detailed response to each question below (attach additional pages, if necessary)

1. Moving expenditures:
 - a. If moving an expense to a Sponsored Project, please explain why the expenditure(s) should be transferred to the award that it is being charged to.

 - b. If removing expenditure from a Sponsored Project, please explain why the expenditure does not belong to this award.

 - c. If removing expenditure from an expenditure type to another within the same PTA, please explain why the new expenditure type is more appropriate
2. How was the error discovered?
3. Explain what corrective action has been taken to eliminate the need for a cost transfer of this type in the future.
4. Has the award ended and a final financial report been completed? Check one: ☐ Yes or ☐ No If Yes, then please explain the reason for the cost transfer and what steps will be taken to prevent it.

LATE COST TRANSFERS ONLY:

5. Explain why the cost transfer is being requested more than 90 days after the posting date and what steps will be taken to prevent untimely cost transfers?

APPROVALS

By signing you are certifying that the cost to be transferred is an appropriate expenditure for the sponsored project charged and the expenditure complies with the terms and restrictions governing that sponsored project. (Electronic signature is preferred.)

Organizational Official

Additional Approver/RSC

(if required by school/division)

Signature and Date

Signature and Date

Signatures Below are Required only if question 4 is YES and/or 5 is completed

Principal Investigator

GCAS SPFA

Signature and Date

Signature and Date

POD Manager

(or Designee)

University Controller

(or Designee)

Signature and Date

Signature and Date

Notes - Other Items to Review

Are there funds available on award(s)?:

Are you processing the DCF prior to the close date of the award in Oracle?:

(Notes: Preparer/Approvers should review these questions prior to submitting the DCF for processing. If the answer is no to either question, please resolve prior to approving and submitting the DCF.)