

## Western Michigan University Cost Transfer Request

Requested By: \_\_\_\_\_

Department: \_\_\_\_\_ Date: \_\_\_\_\_

Charges From: \_\_\_ - \_\_\_\_\_ Charges To: \_\_\_ - \_\_\_\_\_ Amount: \_\_\_\_\_

Project Title: \_\_\_\_\_ Sponsor: \_\_\_\_\_

Project Beginning Date: \_\_\_\_\_ Project Ending Date: \_\_\_\_\_

OMB Circular A-21 states that "Any costs allocable to particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience." Other federal regulations require cost transfers to be made in a timely manner. Timely is defined as taking place within 90 days of the occurrence of the cost.

Transfers requested 90 days after the original occurrence require that all of the following questions be answered. **Documentation to support this request must be attached.**

1. What is the charge for and how does it benefit the project which is now being charged?
  
2. Why was the cost not correctly charged initially?
  
3. If the transfer is between two sponsored projects, explain how the two projects are related.
  
4. Why is this cost transfer being requested more than 90 days after the occurrence of the original transaction?
  
5. What measures have been taken to avoid the need for this type of cost transfer in the future?

Principal Investigator's Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Principal Investigator's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The Grants and Contracts Office will review this request for approval. If approval is not granted the transfer will not be allowed.

Grants and Contracts Approval: \_\_\_\_\_ Date: \_\_\_\_\_

## Cost Transfer Request Form Instructions

The Cost Transfer request form is used to request an after-the fact reallocation of a cost (from one cost center to another) which is being transferred over 90 days after the original transaction date.

**Section I: General information.** Name, department, and date. **Charges from** is the fund and cost center where the original transaction was charged. **Charges to** is the fund and cost center to be charged. **Amount** is the dollar amount of the transaction. **Project Beginning Date** is the beginning date of the project and **Project End Date** is the date the project ends.

**Section II: Questions to be answered regarding the reasons for the request and what actions have been taken to avoid non timely transfers in the future**

**Section III: Signature approvals** are signatures required to process the request.

The JES to reallocate the cost should not be completed until the request is approved.