

Cost Transfer Justification Form

Cost transfers should be accomplished within 90 days of when the error was discovered and in accordance with the UND *Cost Transfers for Sponsored Projects Activity* policy. Cost transfers to correct an error must be completed regardless of timeframe if the correction benefits the sponsored award.

Instructions: Complete the form in its entirety. Attach the form and supporting documentation with the journal/voucher entry or retroactive distribution request.

Preparer's Name	
Department	
Phone Number	
Today's Date	

What is the reason for the cost transfer?	
<input type="checkbox"/> Charged to incorrect account string (including transposition error) <input type="checkbox"/> Transfer costs to non-sponsored account <input type="checkbox"/> Allocation of costs that benefit more than one project	<input type="checkbox"/> Transfer pre-award costs from a department fund <input type="checkbox"/> Late Award (received NOA late from awarding agency) <input type="checkbox"/> Due to a Regulatory Hold (COI, IACUC, HRPP)

1. Provide an explanation for the adjustment and how the error occurred. Include information on why the expense should be allocated to the receiving budget. If the cost is allocated to more than one budget, provide the allocation method used to determine how much of the cost belongs to the receiving budget. Include what the department is doing to ensure that it will not happen again.

2. Is any line of the cost transfer greater than 90 days?

- Yes * No

*If yes, forward the completed form to Grants & Contracts to review the cost transfer and approve, if appropriate.

2a. If any of the charges transferred are over 90 days, provide a complete statement that fully documents the reasons the transfer date is greater than 90 days from the original transaction date.

3. What is the benefit to the receiving award?