Print Form Reset Form

Western Michigan University
Cost Transfer Request

Requested By:

Department: Date:

Charges From: - - Charges To: - -

Amount: Federal Federal Flow-Thru

Project Title: Sponsor:

Project Beginning Date: Project Ending Date:

The federal government through Code of Federal Regulations Title 2: Grants and Agreements Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Reuirements for Federal Awards (2CFR Part 200) *establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions,* as well as proper documentation required. To comply with the cost allowability, allocability, and consistency requirements, it is necessary to explain and justify transfers of costs from one account to any sponsored project (WMU Cost Transfer Policy).

If transfer is made within 90 days, answer questions 1, 2, and 3. If transfer is made over 90 days or after the end of the confirmation period, answer all 6 questions (allowed only in extenuating circumstances). **Documentation to support all cost transfer requests 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 after the deadline?
5. How was the error discovered?
6. What measures have been taken to avoid the need for this type of cost transfer in the future?

NOTE: By signing below, requester certifies that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.

Principal Investigator's Name: Phone Number:

Principal Investigator's Signature: _____Date:_____

Chair/Department Head Signature: _____Date:_____

Return the completed form to the Grants and Contracts Office via email, grants-services@wmich.edu which will be retained for audit purposes.

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

Grants and Contracts Approval: _____Date:_____

Updated 9/11/2018