

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:

OMB Circular A-21, "*Cost Principles for Educational Institutions*" 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 and allocability requirements, it is necessary to explain and justify transfers of costs from one account to another. 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. ([WMU Cost Transfer Policy](#))

If transfer is made within 90 days, answer questions 1, 2, and 3. If transfer is made over 90 days, answer all 6 questions (allowed only in extenuating circumstances). **Documentation to support all cost transfer requests must be attached.**

- Complete for Transfers
over 90 days

Complete for Transfers
under 90 days

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. 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: _____

*Submit the cost transfer form with documentation to the Grants and Contracts office.
Journals should not be processed until the cost transfer is approved.*

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: _____