

**TENNESSEE TECH UNIVERSITY  
COST TRANSFER REQUEST FORM**

**Uniform Guidance 2 CFR 200.405** states in part that, “Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons.”

If a Cost Transfer is requested, federal regulations and Tennessee Tech University Policy No. 516 state that the transfer must take place within 90 days of when the error was discovered.

For payroll costs, please use the Reallocation Request Form for corrections with attention to the justification line. Enter increases and decreases for non-payroll expenses below:

| Move TO Index | Move TO Account | Move FROM Index | Move FROM Account | Amount | Description of Charge |
|---------------|-----------------|-----------------|-------------------|--------|-----------------------|
|               |                 |                 |                   | \$     |                       |
|               |                 |                 |                   | \$     |                       |
|               |                 |                 |                   | \$     |                       |

**For all transfers, please answer questions 1 and 2. If request is beyond 90 days, questions 3 and 4 should also be answered. Please note that expenditure transfers should never take place more than 60 days past the project end date.**

1. Why this expense was originally charged to the Index from which it is now being transferred?
  
2. Why should this charge be transferred to the proposed receiving Index?
  
3. Why is this cost transfer being requested more than 90 days after the occurrence of the original transaction?
  
4. What action is being taken to eliminate future need for cost transfers of this type?

Preparer’s name and position: \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_

Principal Investigator’s Name and Phone #: \_\_\_\_\_ Phone \_\_\_\_\_

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

**If the transfer is more than 90 days, the following approval is required:**

Chair’s/Dean’s Name and Phone #: \_\_\_\_\_ Phone \_\_\_\_\_

Chair’s/Dean’s Signature: \_\_\_\_\_ Date \_\_\_\_\_

NOTE: By signing above you are certifying that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charges and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.

Approved by Grant Accounting \_\_\_\_\_ Date \_\_\_\_\_