

Budget Transfer Guidance (updated 03/11/2026)

Please review the guidance below before submitting or processing a Budget Transfer (BT). This guidance is not intended to serve as a blanket rule for all awards. Each award is unique; however, the information below reflects general guidance and best practices for budget transfers.

We understand that specific circumstances may require exceptions. These will be reviewed on a case-by-case basis. If you are uncertain whether a BT is required, please review the award documents, sponsor-approved budget and justification, sponsor guidance, or contact your Post Award Analyst.

When a Budget Transfer is NOT Necessary

- If a travel account already exists and funds are needed for mileage, student travel, or other travel-related expenses, a BT is not required. Budget pooling will automatically draw from available travel funds. However, if the expense is needed for a concur expense, then a BT will be needed. This same rule applies to supplies and lab supplies.
- Moving funds from GA (6012) to Student (6013) is not always necessary. This is only required when the sponsor specifically distinguishes between undergraduate and graduate student costs. If the sponsor does make this distinction, a BT will need to be reviewed and allowability confirmed with the sponsor.
- Requests made solely to “balance out the budget” are not required and will not be processed.

When Review or Approval IS Required

- If funds are being moved into an account code that does not exist in the current grant budget and represent a different budget category (e.g., salary to supplies, travel to salary), prior review and approval by the Post Award Analyst is required.
- Any movement of funds into or out of Subrecipient (SubK) or Participant Support Costs (PSC) is not allowed without involvement of the Post Award Analyst.
 - For NSF awards, Prior Written Approval (PWA) is required to move funds ****out of**** PSC, but not ****into**** PSC. Justification is still required in either case.
- If the transfer exceeds ****25% of the awarded budget amount**** (based on the sponsor-approved budget, not Banner), the request must be reviewed. This is particularly important for NIH awards.
- Do not process any BTs on DOT awards without Post Award Analyst review.
- Any transfer into or out of equipment exceeding ****\$5,000**** requires approval from the Post Award Analyst.

Important Reminders

Budget transfers should not be processed routinely. The awarded budget reflected in the sponsor’s award document should align with what is recorded in Banner.

- Budgets should only be adjusted when:
 - Prior Written Approval (PWA) is received from the sponsor, and
 - An official budget modification has been approved.
 - Having difficulty charging an expense or the expense is budgeted in the incorrect account code

Helpful Resources

[National Science Foundation Proposal and Award Policies and Procedure Guide \(PAPPG\)](#)
[Code of Federal Regulation / CFR Part 200](#)
[NIH Grants Policy Statement](#)
[New Jersey Health Foundation](#)