

ROWAN UNIVERSITY

Cost Transfer Request Form - POST AWARD - GRANTS

Use for salary or non-salary corrections involving a sponsored award. Complete the summary first, then provide transaction support and justification.

1. TRANSFER SUMMARY — AT A GLANCE

Date Prepared:	Prepared By:	Department/Unit:	Phone/Email:
Total Amount: \$	Transfer Type: ☐ Salary ☐ Non-Salary	Original Charge Date:	Timing of Form Submission (Based on Original Charge Date): ☐ Less than 90 days ☐ Greater than 90 days ☐ Prior FY
FROM — Account Being Credited: Fund: _____ Org: _____ Account: _____ Program: _____ Period of Performance: _____		TO — Sponsored Award Being Charged: Fund: _____ Org: _____ Account: _____ Program: _____ Period of Performance: _____	

2. TRANSACTION DETAIL

List each original transaction separately. Include the original document number so the correction can be traced to the source charge.

Original Doc #	Post Date	Vendor / Employee	Expense Description (If payroll, please include payroll #)	Amount	From FOAPAL	To FOAPAL
TOTAL TRANSFER AMOUNT					\$	_____

3. REQUIRED JUSTIFICATION

Please provide a specific explanation for the cost transfer. General statements such as "correcting an error" or "moving to the correct grant" may not provide enough information for review. Including sufficient detail and supporting documentation will help avoid delays or the form being returned for additional information.

A. Why was the expense charged incorrectly? Briefly explain the cause of the error and how it was identified.

B. How does the expense directly benefit the receiving sponsored award and support its approved work?

C. What corrective action or process change will help prevent the same type of error from recurring?

ONLY IF GREATER THAN 90 DAYS OR PRIOR FISCAL YEAR: Explain the reason for the delay and why the transfer remains appropriate now.

4. SUPPORTING DOCUMENTATION & CERTIFICATION
ATTACHMENTS

- ☐ Banner/transaction detail
☐ Invoice / receipt / travel / payroll support
☐ PI or department written support, if applicable
☐ Sponsor prior approval, if required
☐ >90-day / prior-FY support, if applicable
☐ Other: _____

REQUESTOR / PI CERTIFICATION

By approving this request, I certify that the cost is allowable, allocable, reasonable, supported, and directly benefits the receiving sponsored award. The transfer is not being made solely to eliminate a deficit or use remaining funds, and the information provided is complete and accurate.

5. POST AWARD REVIEW (INTERNAL)

Review Date:	Reviewed By:	Within Period of Performance: ☐ Yes ☐ No	Budget Available: ☐ Yes ☐ No
Allowable / Allocable / Reasonable: ☐ Yes ☐ No	Prior Approval Needed: ☐ No ☐ Yes ☐ N/A	IDC / F&A Impact: ☐ Reviewed ☐ N/A	Closeout / Final Invoice Impact: ☐ None ☐ Review
>90 Day / Prior FY Review: ☐ N/A ☐ Complete	Supporting Docs Complete: ☐ Yes ☐ No	Disposition: ☐ Approve ☐ Return	Escalation Needed: ☐ No ☐ Yes

Post Award Review Notes / Conditions:

6. APPROVALS

Federal Cost Principles: Cost transfers involving sponsored awards must comply with **2 CFR §§ 200.403 and 200.405**. Costs must be allowable, reasonable, allocable to the receiving award based on the benefit received, consistently treated, and adequately documented. Costs may not be transferred to another Federal award merely to eliminate a deficit, use available funds, or avoid award restrictions.

Role	Printed Name	Signature / Confirmation	Date
Prepared By / Department			
Principal Investigator			
Post Award Analyst			
Post Award Manager / Director (if required)			

7. FINAL PROCESSING

JV / Document Number:	Processed By:	Processed Date:	Status: ☐ Approved ☐ Returned
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Processing Notes: