

**Tulane University**  
**Procedures for Requesting Cost Transfers and Completing the Cost Transfer Form**

All cost transfers, including salary, should be completed within 90 days of their original transaction date. All expense transfers must be accompanied by a completed Cost Transfer Justification Form, and forwarded to Sponsored Projects Administration or Grants and Contracts Accounting for review and approval. Please refer to the [Policy on Cost Transfers](#) prior to completing the [Cost Transfer Justification Form](#).

**Completing the Cost Transfer Justification Form:**

- If the cost transfer is within 90 calendar days of the original transaction, complete questions 1-3 and obtain the signature of the PI or departmental Administrator.
- If the cost transfer exceeds 90 days after the original transaction, complete questions 1-5 and obtain signatures of the PI and his/her chair.
- NOTE: By signing the form, requestors certify that the cost to be transferred is an appropriate and allocable expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing that sponsored grant or contract.

**Question #1:** If yes is indicated (the transfer involves salaries):

- a. Provide the name of the employee whose salary is affected.
- b. State if the employee has certified effort for the period in which the transfer occurs (Yes, No).
  - If Yes, the effort certification should already support the percentage of salary that will be charged after the cost transfer is made.
  - If the employee has not yet certified, ensure that the certification reflects the result of the cost transfer.
  - **Note:** Effort reports that have been certified will not constitute a justification for and approval of a late cost transfer.

**Question #2:** Provide an explanation of why this expense was originally charged to the account from which it is now being transferred.

**Question #3:** Explain why this charge should be transferred to the proposed receiving account. (A correlation must be drawn between the initial charge and the account to which it is being transferred).

**Question #4:** Explain why the cost transfer is being requested more than 90 calendar days after the original transaction.

**Question #5:** Explain what account management plans will be implemented to eliminate the need for future cost transfers of this type, and indicate that this action is being taken.

**Other information required:** When preparing a cost transfer for non-salary expenses, submit a [Departmental Correction Form \(DCF\)](#) with the completed [Cost Transfer Justification Form](#). Additionally, supporting documentation such as transaction numbers, dates, and copies of the budget statements must accompany each DCF. The accompanying Cost Transfer Justification form shall provide an explanation/justification for every cost transfer request (regardless of dollar amount).

**Further Information:** Questions or concerns regarding cost transfers should be directed to Sponsored Projects Administration or Grants and Contracts Accounting. All unapproved cost transfers will be returned to the originator. If the intended credited account can no longer house the expenditure (e.g. another 5 ledger account), the department will be asked for an unrestricted account number in which to place the expenditure.