

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:

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 _____

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