

Cost Transfer Justification

Note that all Cost Transfers must be in accordance with [Sponsored Project Cost Transfers SMU Policy No 10.12](#)

INSTRUCTIONS: Please complete all fields as applicable and attach this form to each transfer request that will move costs on or off a sponsored project.

Request Date: _____

Total Amount to be Transferred: _____

1. Why were these expenses charged to the incorrect place, **and** why should the charges be transferred to Sponsored Project? (i.e., how do the expenses benefit the project?)

2. Provide a description of how the costs were identified and quantified.

3. How are the charges **reasonable**, **allowable** and **allocable** based on the terms and conditions of the receiving project?

4. What corrective action will be taken to eliminate the need for cost transfer(s) of this type in the future?

5. Has the award ended, and a final financial report been completed? Y N

If Yes, Sponsor's approval may be required.

6. If an expense is related to the purchase of a new item, why did the purchase become necessary during the project period and why was it not included in the initial budget proposal?

7. If the cost transfer is related to moving payroll onto the award or moving payroll off the award, do you have direct knowledge of the entirety of the employee's efforts? Do the activities related to this payroll accurately reflect a reasonable effort performed by the employees on the specified project during the indicated period? Y N

COMPLETED BY:

Name: _____

Signature: _____

Email Address: _____

Phone Number: _____