

**Bowdoin College**  
**Sponsored Research**  
**Cost Transfer Request Form – Federal Grants**

Per **2 CFR 200.405(c)**: "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."

All cost transfers require adequate supporting documentation of the expense(s) being transferred.

1. Detail of cost(s) being transferred:

Project ID	Account Code	Type (Debit/Credit)	Amount
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2. Why was this expense originally charged to the program/project from which it is now being transferred?

3. Why should the charge(s) be transferred to the proposed receiving program/project? (Please explain how the charge directly relates to the scope of work and how the project benefits.)

**Late Cost Transfers (complete this section ONLY when the cost is being transferred *90 days* after the original transaction date.)**

4. Why is the transfer being requested more than 90 days after the transaction occurred?

5. What corrective action has been taken to eliminate the need for cost transfers of this type in the future?

*NOTE: Generic or incomplete justifications will be returned to the preparer for additional explanation.*

**Certification: I certify that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and that the expenditure complies with the terms and restrictions governing the sponsored grant or contract.**

Principal Investigator's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Approvals:**

Sr. Financial Analyst – Grants & Compliance: \_\_\_\_\_ Date: \_\_\_\_\_

Director of Accounting:\* \_\_\_\_\_ Date: \_\_\_\_\_

\*Only required when cost is over 90 days old.