Thomas Jefferson University: Cost Transfers

RACE Grants Administrator

- 1. Need for Cost Transfer on grant acct. is identified
- 2. RACE GA prepares Cost Transfer Form
- Salary or Non-Salary CT? — NSCT / SCT
- Review Effort to ensure it is still appropriate
- > 90 Days from Original Expense? — Yes / No
- Complete CT justification Questions on CT Form
- 3. Route Cost Transfer Form to PI for approval
- 4. Is CT debiting Dept. Account? — Yes / No
- 5. RACE Assoc Director approves
- Send CT form to ORA for approval

ORA

- ORA will review/ approve Cost Transfer

Department

- The department may identify the need for a CT and will notify RACE
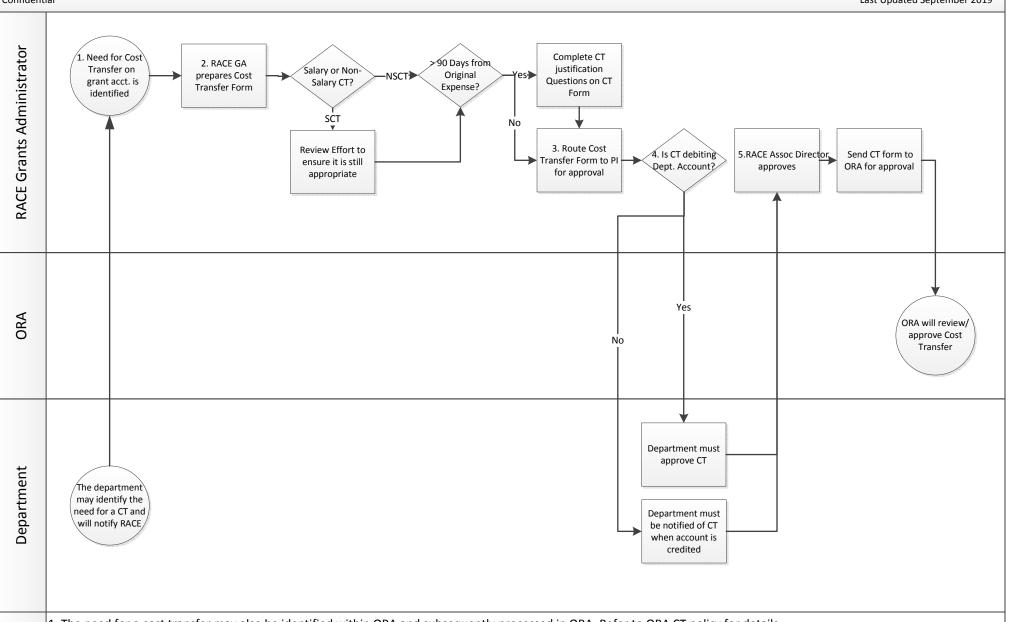- Department must approve CT
- Department must be notified of CT when account is credited

Notes

1. The need for a cost transfer may also be identified within ORA and subsequently processed in ORA. Refer to ORA CT policy for details.
2. The PI will approve the Cost Transfer at the grant initiation for Repetitive Cost transfers and for every individual occurrence for all other types of Cost Transfers.
3. The PI will approve the CT, and route it back to RACE.
4. The department does not need to approve credits to the departmental accounts, however they do need to be informed.
5. The RACE Associate Director will approve all cost transfers before they are routed to ORA. The Director will approve all cost transfers > 90 days past the original transaction date.