



fund, the Principal Investigator will submit a request that includes a written explanation, to include a detailed explanation of how the error occurred, a justification for the charge, and assurances that the adjustment is correct and appropriate for the Sponsored Program.

4.2. Requests will be submitted as follows:

4.2.1. For a payroll Cost Transfer, a payroll redistribution form will be submitted to the Office of Research and Sponsored Programs (ORSP) for review and approval. Once approved, ORSP will then forward the form to University Financial Services for processing. If a payroll adjustment is identified during the effort certification process, the payroll adjustment should be submitted at that time along with a revised effort certification. Payroll adjustments for periods that were previously certified according to the Certification of Effort Policy (ORSP-08) will not be allowed without approval of the Vice Provost for Research. If approved, a revised effort certification will be required.

4.2.2. For non-payroll Cost Transfer, the request must be submitted to the Departmental Administrator who will forward to the divisional business officer for approval. The divisional business officer or designee is responsible for obtaining proper justification for the Cost Transfer and for making a determination of whether to approve the Cost Transfer. Once approved by the divisional business officer, the Controller's Office will process the Cost Transfer.

4.3. Cost Transfers initiated longer ninety (90) days after the initial posting of the expense will only be approved upon determination