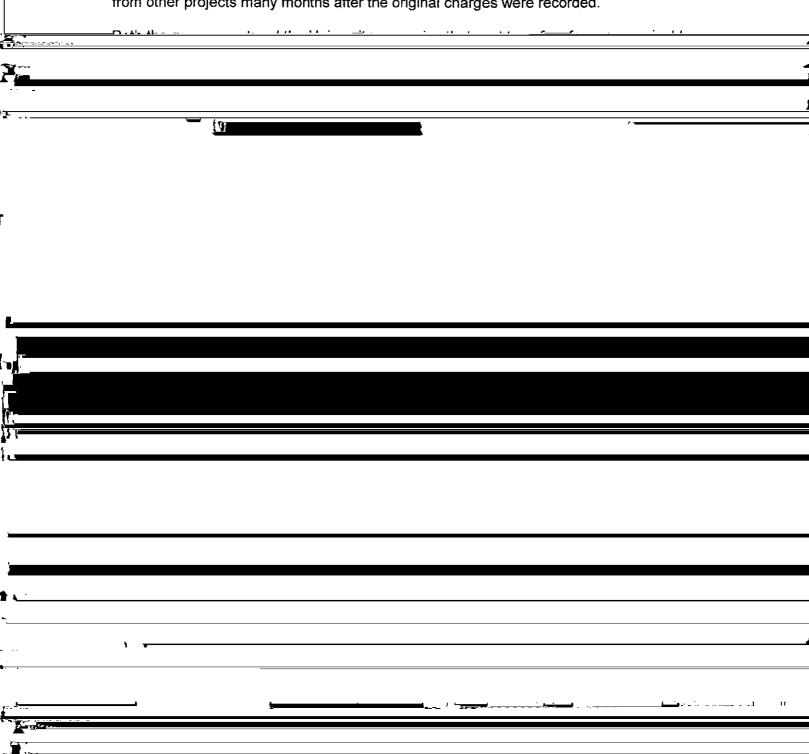
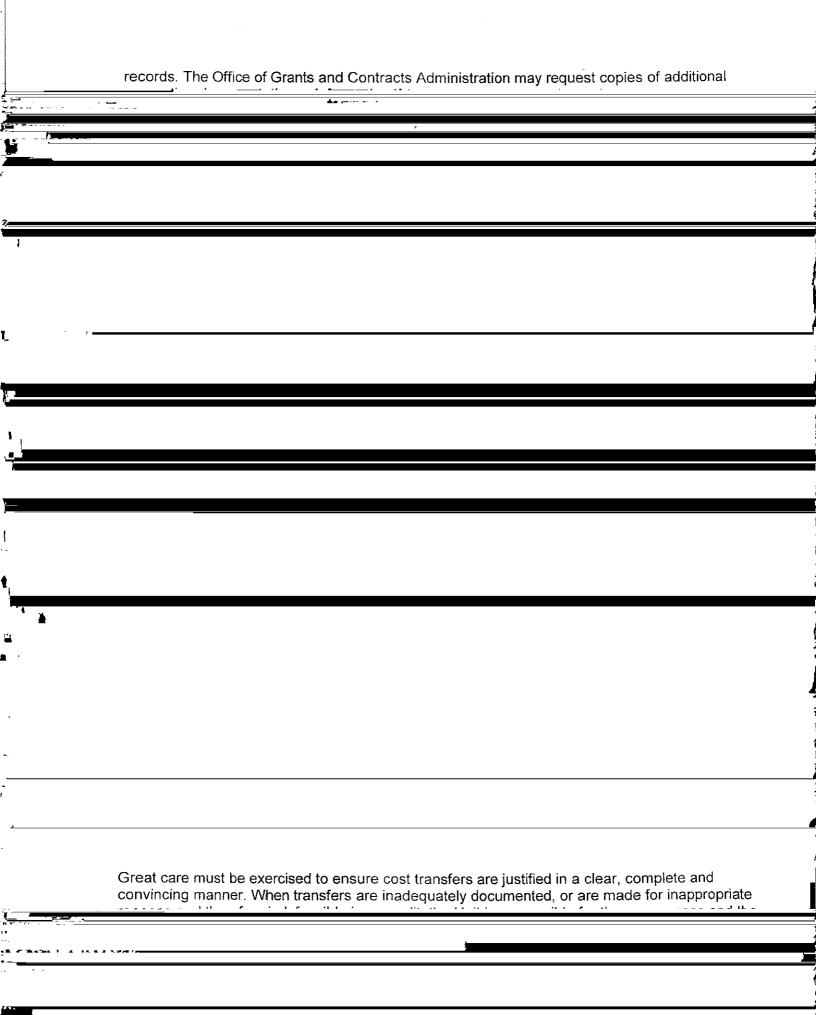
Cost Transfers

. University of Alaska Fairbanks - Cost Transfer Policy

Policy Statement:

Proper management of sponsored awards is essential to meet the fiduciary responsibilities of the University. The Federal government continues to place special emphasis on cost transfers when auditing Federal awards. Audit reports have cited instances where costs are transferred from other projects many months after the original charges were recorded.





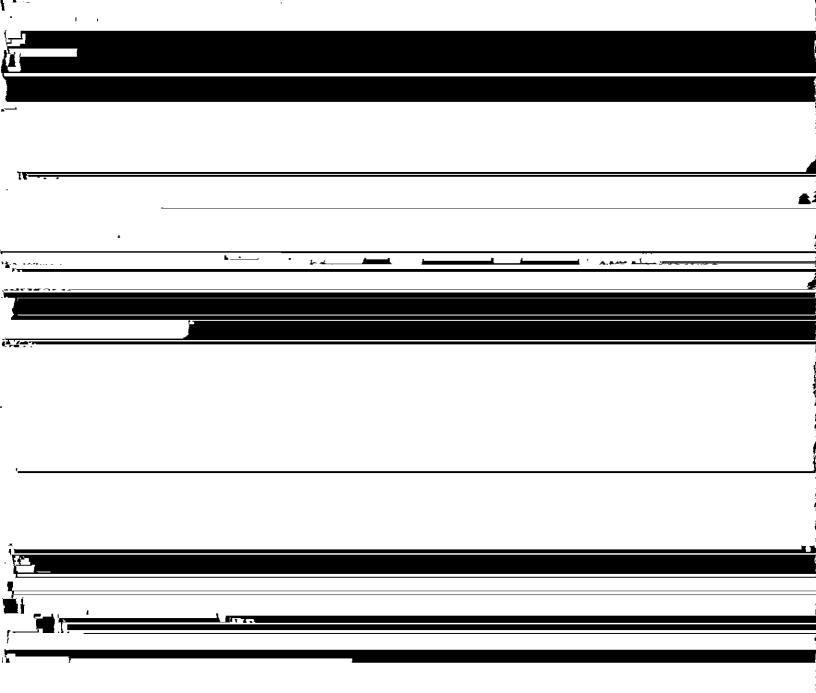
- To transfer salary or a portion of salary charges to the account for which the work was actually performed
- To correct salary distribution
- Redistribution of general departmental effort

3. Signing Authority

All cost transfers must have the required signatures:

- 1. Preparer
- 2. Fiscal Officer
- 3. P.I. note exceptions
- 4. Appropriate OGCA authority

A Pl's signature is not required on Recharge contor and tuition 11/1s



Unrestricted to Grant Same Fund & Same Fund, Same Grant Restricted or Same Org, Changing Account То To Restricted to Different Grant Fund to Fund Unrestricted org codes