



*Section 500: Award Management*

## OSR Policy 500.20 – Pro.1 — Creating Justifications for Sponsored Funds Transactions

*Corresponding with:*

[OSR Policy 500.20](#)    [Cost Transfers](#)

### Procedure Statement

Justifications of cost transfers must be indicated clearly in writing. A good justification is one that allows anyone who reviews it to understand the reasons for it. Each point on the following “check list” should be considered when creating justifications.

### Forms/Instructions



[Research Administration Glossary at Carolina](#)

Always consider who, what, when, where, how and why, when creating a justification. Doing so will result in a fully understandable document and streamline processing the transaction. Ensure the following questions are answered when writing the request for a cost transfer:

- When did the error or need for the cost transfer occur?
- Why is the request being made to transfer costs?
- What is the benefit to the receiving project?
- Where have the funds been categorized so they are both allowable and allocable?
- What are the systematic causes for the transfer?
- How can those causes become corrected so they don't reoccur?
- If the transfer exceeds the time frame, what is the reason for the delay in processing the transfer in a timely manner?
- Who has reviewed the final request (the PI)?



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## Revision History

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**Prior Revisions:** The policies in the *Office of Sponsored Research Policies & Procedures Manual* supersede any OSR policies, procedures and appendices previously included in the *University Business Manual*, a publication of UNC Chapel Hill's [Division of Finance](#).

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