

Cost Transfer Justification Form

Complete this form for all cost transfers (labor and non-labor) requested more than 90 days after the month-end close when the original transaction posted.

Journal Entry Number:
Number of Accompanying PAAs:

Original Index:

New Index:

1. What is the reason for the cost transfer?

- Correction of an erroneously charged expense
- Allocation of costs that benefit more than one award
- Transfer pre-award costs from a departmental holding account
- Reallocate estimated effort to reflect actual effort
- Other

Please provide a detailed summary explaining your selection and how the original transaction posted incorrectly.

2. Please provide the original posting month and year AND explain the extenuating circumstances causing this cost transfer to take place outside of this standard time frame.

Month:

Year:

3. If transferring a charge onto a sponsored project, please justify why the charge should be transferred to the proposed receiving award and explain the proportional benefit to the receiving award.

Note: By signing below, you are certifying that this cost transfer is in accordance with all applicable policies and terms and conditions and, if charging a sponsored project, that the cost is an appropriate expenditure for the award charged.

JV Preparer Name:

Phone Number:

JV Preparer Signature: _____

Date: _____

Principal Investigator Name:

Phone Number:

Principal Investigator Signature: _____

Date: _____

Department Head Name:

Phone Number:

Department Head Signature: _____

Date: _____

SPS Approval: _____

Date: _____