LATE COST TRANSFER JUSTIFICATION FORM (OVER 90 DAYS)

Instructions
This form is required for cost transfers requested beyond the 90-day time period from the date of
the original transaction. Please check the corresponding type of cost transfer (personnel or non-
personnel), complete the necessary information for each and answer the statements that follow. If
necessary, the ORSP or the UMass Office of the Controller will request additional information or
clarification concerning the transfer.

☐ Personnel change  ☐ Non-personnel change

Employee Name ___________________________ Journal Entry Submitted by ___________________________
Employee ID# ___________________________ Total Amount of Journal Entry ___________________________

Employee Status:  Active ☐ Terminated ☐

Explain why the cost is being moved off of the fund where it originally charged.
____________________________________________________________________________________

Explain the basis for moving the cost to the fund where it will now be charged.
____________________________________________________________________________________

Explain why this cost transfer was not requested within 90 days after the posting of
the original transaction.
____________________________________________________________________________________

Identify the action taken to eliminate the need for cost transfers of this type in the future.
____________________________________________________________________________________

By requesting this transfer, I certify to the correctness of the cost on the fund to which it will be
charged. I understand that, once transferred, the cost cannot be removed to another sponsored
project fund. I further certify that the cost is allowable under the terms and conditions of the award
to which it will be transferred.

Requestor's signature (Department Administrator): ___________________________________________
Printed Name ___________________________ Date: ____________ Phone: ____________

Principal Investigator's signature: _______________________________________________________
Printed Name ___________________________ Date: ____________ Phone: ____________

Approved by ORSP: __________________________________________ Date: __________________

FORM ESTABLISHED: 8/20/08