

ADDITIONAL JUSTIFICATION FOR COST TRANSFERS (NPEARS) > 120 DAYS

PIs provide additional and/or complete explanation/justification as follows:

- 1) Why the transfer is being made
- 2) Why it was originally charged as it was
- 3) How it was determined that this expense belongs to the account/cc fund now being charged
- 4) Description of the cost items and what is the cost-benefit to the project now being charged
- 5) Who made the determination for the transfer of the cost item and their connection to the project
- 6) Strong reason why cost adjustments are being done in violation of University Policy if past the required time of 120 days from original transaction date or 90 days after the fund end date, whichever is applicable
- 7) Certification of the PI for the costs transfer
- 8) Basis of the re-allocation of costs
- 9) Steps being taken to prevent this in the future

Normally, cost transfers from Unrestricted Funds or sponsored fund to another sponsored fund is not allowed. Parking expenses and later transferring to a sponsored fund is also normally prohibited. Charges to sponsored awards are required to be **reconciled on a monthly basis**. The trend with and focus of OIG auditors are on cost transfers and effort reporting. We want to ensure that we are fully documented and in compliance.