

Memorandum

60-Day Cost Transfer Justification

In accordance with the University of Alaska Anchorage 60-day cost transfer policy, all cost transfers must be supported by documentation that contains a justification for the transfer. The reason for each cost transfer must be properly and clearly explained with the help of supporting documentation to prevent audit disallowances.

The following is the justification for this transfer with the required approving signatures to be compliant with the Cost Transfer Policy implemented July 1, 2004. We realize transfers made after 60 days will be considered only under extenuating circumstances. (Please attach a second page if additional space is needed.)

Description of the expense(s) being transferred, including why and when the original charge(s) occurred:

Explanation why the receiving fund number was not originally charged:

Explanation why it is appropriate to charge the receiving fund number:

Justification for lateness (over 60 days):

Explanation of how the error was discovered and what is being done to prevent this from occurring again:

We certify that to the best of our knowledge and belief these expenditures benefited and should be charged to the corrected sponsored program fund number. These expenditures are for appropriate purposes and in accordance with the agreement set forth in the application and award document.

Date of original charge	_____	Banner reference/document number	_____
Date of original charge	_____	Banner reference/document number	_____
Date of original charge	_____	Banner reference/document number	_____
Date of original charge	_____	Banner reference/document number	_____

Principal Investigator _____ Date _____

Fiscal Officer _____ Date _____

Karol Weatherby, Director _____ Date _____
UAA Grants and Contracts