



WPI

Cost Transfer Over 90 Days Explanation & Justification Form

Directions: Please fill in the box below and provide the information requested in numbers 1-4. Attach a completed WPI Interdepartmental Transfer Form (IDT), and submit it to the Research Accounting Office.

Original FOAPAL	
Transferring to FOAPAL	
Document Number	
Transaction Date	
Dollar Amount	

1. Please provide a detailed explanation of why the expense was charged to the original fund. (An explanation that states to "correct a clerical error" or "transfer to correct grant" is not sufficient)
2. Please explain the extenuating circumstance(s) that prevented a timely correction (within 90 days) of the error.
3. Identify how the expense specifically supports and contributes towards the scope of work of the sponsored project that it is being transferred to. (i.e. Confirm it is an allowable and allocable expense)
4. As the Principal Investigator, please indicate the steps or controls that will be taken at the department level to eliminate the risk of future late cost transfers of this type.

NOTE: By signing below, PI certifies:

- *The cost to be transferred is an appropriate expenditure for the sponsored award charged.*
- *The expenditure complies with the terms and restrictions governing that sponsored award.*
- *Action is being taken to eliminate cost transfers of this type.*

Principal Investigator Approval:

Printed Name: _____ Date: _____

Signature: _____

Research Accounting Approval:

Signature: _____ Date: _____